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| Account Number and Title: | | | **101000** | **Fund Balance With Treasury** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A104 | A467 | C109 | C156 | C621 | A112 | A469 | B111 | B139 | D436 |
| A110 | A472 | C111 | C158 | C622 | A132 | A476 | B112 | B143 | D438 |
| A133AP | A474 | C112 | C172 | C624 | A133 | A478 | B113 | B150 | D502 |
| A155 | A480 | C114 | C176 | C626 | A134 | A484 | B114 | B160 | D506 |
| A156 | A482 | C116 | C182 | C628 | A135AP | A486 | B116 | B160AP | D507 |
| A157 | A492R | C117 | C185 | C630 | A136 | A488 | B118 | B162 | D622 |
| A170 | A502 | C120 | C186 | C632 | A141 | A490 | B119 | B162AP | E509 |
| A171 | A506 | C121 | C188 | C634 | A145 | A492 | B120 | B163 | F106 |
| A175 | A508 | C122 | C189 | C636 | A146 | A504 | B121 | B163AP | F108 |
| A181 | A510 | C123 | C190 | C638 | A160 | A512 | B121AP | B165 | F110 |
| A184 | A511 | C124 | C196 | C640 | A169 | A513 | B122 | B166 | F119 |
| A185 | A522 | C125 | C200 | C646 | A180 | A514 | B124 | B202 | F120 |
| A186 | A524 | C128 | C202 | C647 | A183 | A518 | B124AP | B308 | F121 |
| A188 | A528 | C130 | C204 | C702 | A185AP | A526 | B126 | C149AP | F122 |
| A189AP | A530R | C132 | C452 | C704 | A189 | A530 | B126AP | C151AP | F124 |
| A195 | A531 | C134 | C453 | C706 | A210 | A538 | B128 | C153AP | F128AP |
| A198 | A536 | C135 | C454 | C708 | A404 | A542 | B128AP | C163 | F146 |
| A199AP | A540 | C136 | C602 | D108 | A406 | A546 | B129 | C406 | F148 |
| A200 | A544 | C137 | C603 | D308AP | A412 | A712 | B130 | C408 | H200 |
| A202 | A704 | C138 | C604 | D310 | A414 | B102 | B131 | C432 | H412 |
| A212 | A708 | C139 | C605 | D504 | A430 | B103 | B132 | C456 | H420 |
| A408 | B121AP | C140 | C606 | F107 | A432 | B104 | B132AP | C457 | H424 |
| A410 | B123 | C141 | C607 | F108R | A434 | B105 | B133 | C458 | H428 |
| A420 | B125 | C141AP | C608 | H100 | A440 | B106 | B135AP | C780 | H430 |
| A436 | B127 | C143 | C610 | H400 | A442 | B107 | B136 | D122 | H442 |
| A438 | B135 | C145 | C611 | H406 | A452 | B108 | B137 | D126 |  |
| A444 | B150R | C146 | C612 | H422 | A464 | B109 | B137AP | D149AP |  |
| A446 | B602 | C149 | C614 | H426 | A466 | B110 | B138 | D306 |  |
| A448 | C103 | C151 | C615 | H444 |  |  |  |  |  |
| A450 | C106 | C153 | C616 | H448 |  |  |  |  |  |
| A460 | C107 | C154 | C618 |  |  |  |  |  |  |
| A462 | C108 | C155 | C619 |  |  |  |  |  |  |

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| Account Number and Title: | | | **109000** | **Fund Balance With Treasury While Awaiting a Warrant** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A196AP | A197 |  |  |  | A198 | A199AP |  |  |  |

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| Account Number and Title: | | | **111000** | **Undeposited Collections** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C144 | C174 | D310 | D556 |  | C144R | C176 | D306 |  |  |

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| Account Number and Title: | | | **112000** | **Imprest Funds** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | D502 |  |  |  | D306 | D504 |  |  |  |

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| Account Number and Title: | | | **112500** | **U.S. Debit Card Funds** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D502 |  |  |  |  | B309 | B606 |  |  |  |

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| Account Number and Title: | | | **113000** | **Funds Held Outside of Treasury - Budgetary** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A250 | C750 | C753 | D310 |  | B150R | B152 | B154 | D306 | H200 |
| A251 | C751 | C754 | H100 |  |  |  |  |  |  |
| B150 | C752 | C755 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **113500** | **Funds Held Outside of Treasury - Non-Budgetary** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C108 | C150 | H100 |  |  | D506 | H200 |  |  |  |

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| Account Number and Title: | | | **119000** | **Other Cash** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C108 | C150 | D310 | H100 |  | B140 | D306 | D506 | H200 |  |

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| Account Number and Title: | | | **119090** | **Other Cash - International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | H434 |  |  |  |  |

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| Account Number and Title: | | | **119305** | **International Monetary Fund - Letter of Credit** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H412 | H430 |  |  |  | H410 | H450 |  |  |  |

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| Account Number and Title: | | | **119306** | **International Monetary Fund - Receivable/Payable Currency Valuation Adjustment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H436 | H450 |  |  |  | H402 |  |  |  |  |

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| Account Number and Title: | | | **119307** | **International Monetary Fund - Dollar Deposits With the IMF** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H434 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **119309** | **International Monetary Fund - Currency Holdings** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H410 | H432 | H438 |  |  | H412 | H436 | H440 |  |  |

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| Account Number and Title: | | | **119333** | **International Monetary Fund - Reserve Position** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H412 |  |  |  |  | H432 |  |  |  |  |

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| Account Number and Title: | | | **119400** | **Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B141 | C150 | D595 | D616 |  | B446 | D306 | D602 | D606 | H200 |
| C119 | D310 | D604 | H100 |  |  |  |  |  |  |

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| Account Number and Title: | | | **119500** | **Other Monetary Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C150 | D310 | H100 |  |  | D306 | H200 |  |  |  |

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| Account Number and Title: | | | **120000** | **Foreign Currency** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B140 | C194 | D574 | D579 | H100 | B142 | D306 | D576 | D600 |  |
| C192 | D310 | D578 | D603 |  | C440 | D572 | D579R | H200 |  |

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| Account Number and Title: | | | **120500** | **Foreign Currency Denominated Equivalent Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B144 | C115 | C157 | D575 | D600 | B146 | C126 | D573 |  |  |

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| Account Number and Title: | | | **120900** | **Uninvested Foreign Currency** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C113 | C126 | C127 | C600 | C601 | B144 | B153 |  |  |  |

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| Account Number and Title: | | | **131000** | **Accounts Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A498 | C406 | C422 | C644 | D578 | A195 | C130 | C140 | C186 | D576 |
| A714 | C412 | C425 | C648 | E604 | A499 | C136 | C141AP | C194 | E508 |
| B108AP | C414 | C430 | C650 | F144AP | A502 | C137 | C143 | C647 | F144 |
| C402 | C415 | C438 | D128 | H100 | C106 | C138 | C146 | D306 | H200 |
| C403 | C416 | C440 | D130 |  | C109 | C139 | C178 | D408 |  |
| C404AP | C420 | C610 | D310 |  |  |  |  |  |  |

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| Account Number and Title: | | | **131900** | **Allowance for Loss on Accounts Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D402R | D408 | E508 |  | D310 | D404 | D420 | E604 |  |
|  |  |  |  |  | D402 | D405 | D424 |  |  |

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| Account Number and Title: | | | **132000** | **Funded Employment Benefit Contributions Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A715 | C420 | D310 | F144AP |  | A195 | C185 | E508 |  |  |
| C416 | C422 | E604 | H100 |  | C109 | D306 | H200 |  |  |

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| Account Number and Title: | | | **132100** | **Unfunded FECA Benefit Contributions Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C421 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **132500** | **Taxes Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402 | C404AP | C422 | D310 | E604 | C141AP | C143 | D306 | D410 | E508 |

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| Account Number and Title: | | | **132900** | **Allowance for Loss on Taxes Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D402R | D410 | E508 |  | D310 | D402 | D404 | D424 | E604 |

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| Account Number and Title: | | | **133000** | **Receivable for Transfers of Currently Invested Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A161 | A177 | A516 | D310 |  | A135AP | A181 | A442 | A524 | F123AP |
| A173 | A416 | A532 | E604 |  | A157 | A420 | A452 | A536 |  |
|  |  |  |  |  | A165 | A422 | A518 | D306 |  |
|  |  |  |  |  | A175 | A440 | A519 | E508 |  |

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| Account Number and Title: | | | **133500** | **Expenditure Transfers Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A458 | A498 | D144 | D310 | E604 | A456 | A502 | D306 |  |  |
|  |  |  |  |  | A499 | D144R | E508 |  |  |

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| Account Number and Title: | | | **134000** | **Interest Receivable - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402 | C420 | C437AP | F144AP |  | A195 | C109 | C143 | C162 | D416 |
| C404AP | C422 | D310 | H100 |  | A250 | C140 | C146 | C163 | E508 |
| C416 | C435 | E604 |  |  | A251 | C141AP | C161 | D306 | H200 |

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| Account Number and Title: | | | **134100** | **Interest Receivable - Loans** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B104AP | C416 | C428 | D310 | H100 | A195 | C140 | C161 | C444 | D416 |
| C402 | C420 | C435 | E604 |  | A250 | C141AP | C162 | C614 | D426 |
| C404AP | C422 | C437AP | F144AP |  | A251 | C143 | C163 | D306 | E508 |
|  |  |  |  |  | C109 | C146 | C409 | D414 | H200 |

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| Account Number and Title: | | | **134200** | **Interest Receivable - Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B124AP | B153 | C416 | C423 | E604 | A195 | C126 | C146 | C454 | D416 |
| B126AP | B160AP | C417 | C450 | F144AP | A250 | C127 | C156 | C455 | E508 |
| B128AP | B162AP | C418 | C456 | H100 | A251 | C140 | C417R | C600 | H200 |
| B129 | B163AP | C419 | C457 |  | C109 | C141AP | C452 | C601 |  |
| B132AP | C402 | C420 | C458 |  | C113 | C143 | C453 | D306 |  |
| B133 | C404AP | C422 | D310 |  |  |  |  |  |  |

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| Account Number and Title: | | | **134300** | **Interest Receivable - Taxes** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402 | C416 | C422 | E604 | H100 | A195 | C109 | C143 | D416 |  |
| C404AP | C420 | D310 | F144AP |  | A250 | C140 | C146 | E508 |  |
|  |  |  |  |  | A251 | C141AP | D306 | H200 |  |

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| Account Number and Title: | | | **134400** | **Interest Receivable on Special Drawing Rights (SDR)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D612 | D614 |  |  |  | C146 | D616 |  |  |  |

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| Account Number and Title: | | | **134500** | **Allowance for Loss on Interest Receivable - Loans** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D416 | D426 | E508 |  | D310 | D404 | D420 | D424 | E604 |

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| Account Number and Title: | | | **134600** | **Allowance for Loss on Interest Receivable - Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D416 | E508 |  |  | D310 | D404 | D420 | D424 | E604 |

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| Account Number and Title: | | | **134700** | **Allowance for Loss on Interest Receivable - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D416 | E508 |  |  | D310 | D404 | D420 | D424 | E604 |

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| Account Number and Title: | | | **134800** | **Allowance for Loss on Interest Receivable - Taxes** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D416 | E508 |  |  | D310 | D404 | D420 | D424 | E604 |

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| Account Number and Title: | | | **135000** | **Loans Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B104AP | C409 | C432 | E604 |  | C109 | C161 | C180 | D412 | E508 |
| C152 | C428 | C616 | H100 |  | C148 | C162 | C614 | D414 | H200 |
| C408 | C431 | D310 |  |  | C149 | C163 | D306 | D426 |  |

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| Account Number and Title: | | | **135090** | **Loans Receivable - International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H442 |  |  |  |  | H444 |  |  |  |  |

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| Account Number and Title: | | | **135100** | **Capitalized Loan Interest Receivable - Non-Credit Reform** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C444 | H100 |  |  |  | C151 | H200 |  |  |  |

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| Account Number and Title: | | | **135900** | **Allowance for Loss on Loans Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C180 | D306 | D412 | E508 |  | D310 | D404 | E604 |  |  |

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| Account Number and Title: | | | **135990** | **Allowance for Loss on Loans Receivable - International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H444 | H446 |  |  |  | H449 |  |  |  |  |

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| Account Number and Title: | | | **136000** | **Penalties and Fines Receivable - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402 | C416 | C422 | E604 | H100 | A195 | C141AP | C146 | D406 | H200 |
| C404AP | C420 | D310 | F144AP |  | C109 | C143 | D306 | E508 |  |

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| Account Number and Title: | | | **136100** | **Penalties and Fines Receivable - Loans** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402 | C416 | C422 | E604 | H100 | A195 | C146 | D406 | H200 |  |
| C404AP | C420 | D310 | F144AP |  | C109 | D306 | E508 |  |  |

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| Account Number and Title: | | | **136300** | **Penalties and Fines Receivable - Taxes** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402 | C416 | C422 | E604 | H100 | A195 | C141AP | C146 | D406 | H200 |
| C404AP | C420 | D310 | F144AP |  | C109 | C143 | D306 | E508 |  |

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| Account Number and Title: | | | **136500** | **Allowance for Loss on Penalties and Fines Receivable - Loans** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D406 | E508 |  |  | D310 | D420 | D424 | E604 |  |

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| Account Number and Title: | | | **136700** | **Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D406 | E508 |  |  | D310 | D420 | D424 | E604 |  |

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| Account Number and Title: | | | **136800** | **Allowance for Loss on Penalties and Fines Receivable - Taxes** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D406 | E508 |  |  | D310 | D420 | D424 | E604 |  |

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| Account Number and Title: | | | **137000** | **Administrative Fees Receivable - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402 | C416 | C422 | E604 | H100 | A195 | C141AP | C146 | D407 | H200 |
| C404AP | C420 | D310 | F144AP |  | C109 | C143 | D306 | E508 |  |

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| Account Number and Title: | | | **137100** | **Administrative Fees Receivable - Loans** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402 | C416 | C422 | E604 | H100 | A195 | C141AP | C146 | D407 | H200 |
| C404AP | C420 | D310 | F144AP |  | C109 | C143 | D306 | E508 |  |

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| Account Number and Title: | | | **137300** | **Administrative Fees Receivable - Taxes** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402 | C416 | C422 | E604 | H100 | A195 | C141AP | C146 | D407 | H200 |
| C404AP | C420 | D310 | F144AP |  | C109 | C143 | D306 | E508 |  |

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| Account Number and Title: | | | **137500** | **Allowance for Loss on Administrative Fees Receivable - Loans** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D407 | E508 |  |  | D310 | D420 | D424 | E604 |  |

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| Account Number and Title: | | | **137700** | **Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D407 | E508 |  |  | D310 | D420 | D424 | E604 |  |

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| Account Number and Title: | | | **137800** | **Allowance for Loss on Administrative Fees Receivable - Taxes** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D407 | E508 |  |  | D310 | D420 | D424 | E604 |  |

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| Account Number and Title: | | | **138000** | **Loans Receivable - Troubled Assets Relief Program** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C408 | C433 | C446 | D310 | E604 | C107 | C153 | D306 | D413 | E508 |

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| Account Number and Title: | | | **138100** | **Interest Receivable - Loans - Troubled Assets Relief Program** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C420 | C436 | E604 |  |  | C107 | C143 | D306 | E508 |  |
| C434 | D310 | F144AP |  |  | C141AP | C446 | D415 |  |  |

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| Account Number and Title: | | | **138400** | **Interest Receivable - Foreign Currency Denominated Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B144 | C420 | F144AP |  |  | C115 | C126 | C157 |  |  |

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| Account Number and Title: | | | **138500** | **Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D402R | D415 | E508 |  | C434 | D310 | D402 | D424 | E604 |

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| Account Number and Title: | | | **138900** | **Allowance for Subsidy - Loans - Troubled Assets Relief Program** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D413 | E118 | E508 |  | C103 | C118 | C438 | E604 |  |
|  |  |  |  |  | C107 | C433 | D310 |  |  |

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| Account Number and Title: | | | **139000** | **Appropriated Dedicated Collections Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A184 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **139900** | **Allowance for Subsidy** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C163 | D147 | D150AP | D414 | E118 | A202AP | C103 | C163 | C438 |  |
| C612 | D149 | D306 | D580 | E508 | A204 | C109 | C412 | D310 |  |
|  |  |  |  |  | B104AP | C118 | C428 | E604 |  |

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| Account Number and Title: | | | **141000** | **Advances and Prepayments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A496 | B308 | B410 | D310 |  | A494 | B604 | C130 | D306 |  |
| A550 | B309 | D122 | H100 |  | A548 | C112 | D130 | H200 |  |

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| Account Number and Title: | | | **151100** | **Operating Materials and Supplies Held for Use** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | D106 | D310 | D546 | E606 | B108AP | C644 | D108 | D418 | D568 |
| B406 | D107 | D526AP | D566R |  | C132 | C646 | D110 | D542 | E406 |
| B604 | D126 | D530 | D569 |  | C134 | C648 | D306 | D544 | E510 |
| C164 | D134 | D545 | E602 |  | C414 | D102 | D308AP | D566 | E602 |

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| Account Number and Title: | | | **151200** | **Operating Materials and Supplies Held in Reserve for Future Use** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | D544 | D569 | B108AP | C414 | D110 | D418 | D566 |
| B406 | D106 | D134 | D545 | E602 | C132 | D102 | D306 | D542 | D568 |
| B604 | D107 | D310 | D566R | E606 | C134 | D108 | D308AP | D546 | E510 |

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| Account Number and Title: | | | **151300** | **Operating Materials and Supplies - Excess, Obsolete, and Unserviceable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | D542 | E602 | E606 |  | C626 | D306 | D546 | E510 |  |

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| Account Number and Title: | | | **151400** | **Operating Materials and Supplies Held for Repair** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | D526 | E606 |  |  | D306 | D526AP | D530 | E510 |  |

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| Account Number and Title: | | | **151600** | **Operating Materials and Supplies in Development** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | D106 | D134 | E602 |  | B108AP | C644 | D108 | D418 |  |
| B406 | D107 | D310 | E606 |  | C132 | C646 | D110 | D545 |  |
| B604 | D126 | D514 |  |  | C134 | C648 | D306 | E510 |  |
|  |  |  |  |  | C414 | D102 | D308AP | E602 |  |

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| Account Number and Title: | | | **151900** | **Operating Materials and Supplies - Allowance** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C644 | C648 | D528R |  |  | D310 | D528 | E606 |  |  |
| C646 | D306 | E510 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **152100** | **Inventory Purchased for Resale** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | D106 | D310 | D566R |  | C132 | D108 | D428 | D540R | E602 |
| B406 | D107 | D522R | D569 |  | C644 | D110 | D522 | D566 |  |
| B430 | D126 | D524R | E602 |  | C646 | D306 | D523 | D568 |  |
| B604 | D134 | D540 | E606 |  | C648 | D308AP | D524 | E408 |  |
|  |  |  |  |  | D102 | D418 | D534 | E510 |  |

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| Account Number and Title: | | | **152200** | **Inventory Held in Reserve for Future Sale** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | D106 | D134 | E602 |  | B108AP | C414 | D110 | D428 |  |
| B406 | D107 | D310 | E606 |  | C132 | D102 | D306 | D522R |  |
| B604 | D126 | D522 |  |  | C134 | D108 | D308AP | E510 |  |

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| Account Number and Title: | | | **152300** | **Inventory Held for Repair** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C430 | D524 | E412 | E602 |  | D306 | D428 | D524R | D536 | E510 |
| D310 | D534 | E414 | E606 |  |  |  |  |  |  |

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| Account Number and Title: | | | **152400** | **Inventory - Excess, Obsolete, and Unserviceable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | D523 | E602 | E606 |  | C626 | D306 | D428 | E510 |  |

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| Account Number and Title: | | | **152500** | **Inventory - Raw Materials** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | E602 |  | B108AP | C644 | D108 | D418 | E510 |
| B406 | D106 | D134 | E606 |  | C132 | C646 | D110 | D428 |  |
| B604 | D107 | D310 |  |  | C134 | C648 | D306 | D516 |  |
|  |  |  |  |  | C414 | D102 | D308AP | E406 |  |

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| Account Number and Title: | | | **152600** | **Inventory - Work-in-Process** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D106 | D134 | D516 | E602 |  | B108AP | C644 | D108 | D418 | E406 |
| D107 | D310 | E114 | E606 |  | C132 | C646 | D110 | D428 | E510 |
| D126 | D514 | E404 |  |  | C134 | C648 | D306 | D520 |  |
|  |  |  |  |  | C414 | D102 | D308AP | E116 |  |

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| Account Number and Title: | | | **152700** | **Inventory - Finished Goods** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | D106 | D310 | D540 |  | B108AP | C646 | D306 | D523 | E116 |
| B406 | D107 | D520 | E114 |  | C132 | C648 | D308AP | D524 | E406 |
| B604 | D126 | D522R | E602 |  | C134 | D102 | D418 | D534 | E408 |
| C164 | D134 | D524R | E606 |  | C414 | D108 | D428 | D538 | E510 |
|  |  |  |  |  | C644 | D110 | D522 | D540R |  |

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| Account Number and Title: | | | **152900** | **Inventory - Allowance** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C644 | D306 | D538 | E109R |  | C430 | D532 | E410 |  |  |
| C646 | D418 | D540R | E510 |  | D310 | D540 | E606 |  |  |
| C648 | D428 | E109 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **153100** | **Seized Monetary Instruments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C166 | D310 | E606 |  |  | C170 | C174R | D306 | D555 | E510 |

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| Account Number and Title: | | | **153200** | **Seized Cash Deposited** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C170 | D310 |  |  |  | D306 | D506 | D588 |  |  |

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| Account Number and Title: | | | **154100** | **Forfeited Property Held for Sale** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B432 | C178 | D554 |  |  | C636R | C646 | D418 | D558 |  |
| B434 | D310 | E606 |  |  | C638 | C648 | D430 | D562 |  |
|  |  |  |  |  | C644 | D306 | D556 | E510 |  |

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| Account Number and Title: | | | **154200** | **Forfeited Property Held for Donation or Use** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | D558 | D562 | E606 |  | D306 | D430 | D560 | E504 | E510 |

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| Account Number and Title: | | | **154900** | **Forfeited Property - Allowance** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B130 | C646 | D306 | D430 |  | D310 | E418 | E606 |  |  |
| C644 | C648 | D418 | E510 |  |  |  |  |  |  |

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| Account Number and Title: | | | **155100** | **Foreclosed Property** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B116 | C161 | C163 | D426 |  | C109 | C614 | C628 | E510 |  |
| B428 | C162 | D310 | E606 |  | C612 | C616 | D306 |  |  |

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| Account Number and Title: | | | **155900** | **Foreclosed Property - Allowance** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B114 | D306 | E510 |  |  | D310 | D426 | D518 | E606 |  |

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| Account Number and Title: | | | **156100** | **Commodities Held Under Price Support and Stabilization Support Programs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | B604 | D106 | D126 | D310 | B108AP | C642 | D102 | D308AP | E506 |
| B406 | C180 | D107 | D134 | E606 | C132 | C644 | D108 | D418 | E510 |
|  |  |  |  |  | C134 | C646 | D110 | D432 |  |
|  |  |  |  |  | C414 | C648 | D306 | E408 |  |

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| Account Number and Title: | | | **156900** | **Commodities - Allowance** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C642 | C646 | D306 | D432 |  | D310 | D564 | E606 |  |  |
| C644 | C648 | D418 | E510 |  |  |  |  |  |  |

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| Account Number and Title: | | | **157100** | **Stockpile Materials Held in Reserve** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | B604 | D107 | D134 | E606 | B108AP | C414 | D110 | D548 | E416 |
| B406 | D106 | D126 | D310 |  | C132 | D102 | D306 | D550 | E510 |
|  |  |  |  |  | C134 | D108 | D308AP | D552 |  |

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| Account Number and Title: | | | **157200** | **Stockpile Materials Held for Sale** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | D552 |  | B108AP | C414 | C634 | D110 | D548 |
| B406 | D106 | D134 | E606 |  | C132 | C630 | D102 | D306 | D550 |
| B604 | D107 | D310 |  |  | C134 | C632 | D108 | D308AP | E510 |

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| Account Number and Title: | | | **159100** | **Other Related Property** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | B604 | D106 | D126 | D310 | B108AP | C414 | C648 | D110 | D418 |
| B406 | C164 | D107 | D134 | E606 | C132 | C644 | D102 | D306 | E510 |
|  |  |  |  |  | C134 | C646 | D108 | D308AP |  |

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| Account Number and Title: | | | **159900** | **Other Related Property - Allowance** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C644 | C648 | D418 |  |  | D310 | E606 |  |  |  |
| C646 | D306 | E510 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **161000** | **Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B124 | B132 | B165 | C784 | D602 | B141 | C123 | C603 | C608 | E512 |
| B126 | B143 | B166 | D310 | E608 | B210 | C124 | C604 | C611 | H200 |
| B128 | B146 | C148 | D591 | H100 | C120 | C125 | C605 | C619 |  |
|  |  |  |  |  | C121 | C431 | C606 | C621 |  |
|  |  |  |  |  | C122 | C602 | C607 | D306 |  |

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| Account Number and Title: | | | **161100** | **Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C124 | C606 | C608 | C621 | E512 | B128 | B166 | D310 | E608 | H100 |
| C125 | C607 | C611 | D306 | H200 |  |  |  |  |  |

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| Account Number and Title: | | | **161200** | **Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B126 | B165 | D310 | E608 | H100 | C122 | C602 | C604 | C619 | E512 |
|  |  |  |  |  | C123 | C603 | C605 | D306 | H200 |

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| Account Number and Title: | | | **161300** | **Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C122 | C603 | C619 | E608 |  | C124 | C607 | C621 | E117R | H200 |
| C123 | C604 | E117 | H100 |  | C125 | C608 | D306 | E512 |  |
| C602 | C605 | E512 |  |  | C606 | C611 | D310 | E608 |  |

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| Account Number and Title: | | | **161800** | **Market Adjustment - Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | E512 | E608 | H100 |  | D306 | D589 | E512 | E608 | H200 |

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| Account Number and Title: | | | **162000** | **Investments in Securities Other Than the Bureau of the Fiscal Service Securities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B124 | B132 | B166 | E608 |  | C120 | C602 | C608 | C750 | D306 |
| B126 | B152 | D310 | H100 |  | C121 | C603 | C611 | C751 | D579R |
| B128 | B165 | D579 |  |  | C122 | C604 | C619 | C752 | D600 |
|  |  |  |  |  | C123 | C605 | C621 | C753 | E512 |
|  |  |  |  |  | C124 | C606 | C622 | C754 | H200 |
|  |  |  |  |  | C125 | C607 | C624 | C755 |  |

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| Account Number and Title: | | | **162100** | **Discount on Securities Other Than the Bureau of the Fiscal Service Securities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C124 | C607 | C621 | D600 |  | B128 | B166 | D310 | E608 | H100 |
| C125 | C608 | C622 | E512 |  |  |  |  |  |  |
| C606 | C611 | D306 | H200 |  |  |  |  |  |  |

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| Account Number and Title: | | | **162200** | **Premium on Securities Other Than the Bureau of the Fiscal Service Securities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B126 | B165 | D310 | E608 | H100 | C122 | C603 | C619 | D600 |  |
|  |  |  |  |  | C123 | C604 | C624 | E512 |  |
|  |  |  |  |  | C602 | C605 | D306 | H200 |  |

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| Account Number and Title: | | | **162300** | **Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C122 | C603 | C624 | E115 | E608 | C124 | C607 | C622 | E117R |  |
| C123 | C604 | C702 | E117 | H100 | C125 | C608 | C706 | E512 |  |
| C202 | C605 | C704 | E121 |  | C204 | C611 | C708 | E608 |  |
| C602 | C619 | D310 | E512 |  | C606 | C621 | D306 | H200 |  |

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| Account Number and Title: | | | **163000** | **Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B128 | B166 | D310 | E608 | H100 | C128 | C618 | D306 | E512 | H200 |

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| Account Number and Title: | | | **163100** | **Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C128 | C618 | D306 | E512 | H200 | B128 | B166 | D310 | E608 | H100 |

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| Account Number and Title: | | | **163300** | **Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | E113 | E119 | E608 | H100 | C128 | C618 | D306 | E512 | H200 |

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| Account Number and Title: | | | **164200** | **Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B160 | B162 | B163 |  |  | C200 | C204 | C704 | C708 |  |
|  |  |  |  |  | C202 | C702 | C706 |  |  |

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| Account Number and Title: | | | **164400** | **Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B160 | B162 | B163 |  |  | C200 | C204 | C704 | C708 |  |
|  |  |  |  |  | C202 | C702 | C706 |  |  |

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| Account Number and Title: | | | **164600** | **Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C204 | C706 | C708 |  |  | B163 |  |  |  |  |

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| Account Number and Title: | | | **164700** | **Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B162 |  |  |  |  | C202 | C702 | C704 |  |  |

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| Account Number and Title: | | | **165000** | **Preferred Stock in Federal Government Sponsored Enterprise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B200 |  |  |  |  | C609 |  |  |  |  |

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| Account Number and Title: | | | **165100** | **Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D503 |  |  |  |  | C609 | D503R |  |  |  |

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| Account Number and Title: | | | **165200** | **Common Stock Warrants in Federal Government Sponsored Enterprise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B200 |  |  |  |  | C609 |  |  |  |  |

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| Account Number and Title: | | | **165300** | **Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D503 |  |  |  |  | C609 | D503R |  |  |  |

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| Account Number and Title: | | | **167000** | **Foreign Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B153 | C113 | D600 |  |  | B146 | C127 | C601 |  |  |
|  |  |  |  |  | C126 | C600 | D601 |  |  |

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| Account Number and Title: | | | **167100** | **Discount on Foreign Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C423 | C601 |  |  |  | B153 | D600 |  |  |  |

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| Account Number and Title: | | | **167200** | **Premium on Foreign Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B153 | D600 |  |  |  | C419 | C600 |  |  |  |

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| Account Number and Title: | | | **167900** | **Foreign Exchange Rate Revalue Adjustments - Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D575 | D592 | D601 |  |  | D573 | D594 | D603 |  |  |

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| Account Number and Title: | | | **169000** | **Other Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | E608 | H100 |  |  | C622 | C624 | D306 | E512 | H200 |

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| Account Number and Title: | | | **171100** | **Land and Land Rights** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | E606 |  | B108AP | C644 | D108 | D418 |  |
| B406 | D106 | D134 | H100 |  | C132 | C646 | D110 | E502 |  |
| B604 | D107 | D310 |  |  | C134 | C648 | D306 | E510 |  |
|  |  |  |  |  | C414 | D102 | D308AP | H200 |  |

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| Account Number and Title: | | | **171200** | **Improvements to Land** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | D106 | D134 | E606 |  | B108AP | C644 | D108 | D418 |  |
| B406 | D107 | D310 | H100 |  | C132 | C646 | D110 | E502 |  |
| B604 | D126 | D510 |  |  | C134 | C648 | D306 | E510 |  |
|  |  |  |  |  | C414 | D102 | D308AP | H200 |  |

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| Account Number and Title: | | | **171900** | **Accumulated Depreciation on Improvements to Land** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C644 | C648 | D418 | E510 |  | D310 | E120 | E606 |  |  |
| C646 | D306 | E502 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **172000** | **Construction-in-Progress** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | D106 | D134 | E606 |  | B108AP | C613 | D102 | D308AP | H200 |
| B406 | D107 | D310 | H100 |  | C132 | C644 | D108 | D418 |  |
| B604 | D126 | D514 |  |  | C134 | C646 | D110 | D510 |  |
|  |  |  |  |  | C414 | C648 | D306 | E510 |  |

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| Account Number and Title: | | | **173000** | **Buildings, Improvements, and Renovations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | D510 | H100 | B108AP | C613 | D102 | D308AP | H200 |
| B406 | D106 | D134 | D514 |  | C132 | C644 | D108 | D418 |  |
| B604 | D107 | D310 | E606 |  | C134 | C646 | D110 | E502 |  |
|  |  |  |  |  | C414 | C648 | D306 | E510 |  |

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| Account Number and Title: | | | **173900** | **Accumulated Depreciation on Buildings, Improvements, and Renovations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C613 | C646 | D306 | E502 |  | D310 | E120 | E606 |  |  |
| C644 | C648 | D418 | E510 |  |  |  |  |  |  |

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| Account Number and Title: | | | **174000** | **Other Structures and Facilities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | D510 | H100 | B108AP | C613 | D102 | D308AP | H200 |
| B406 | D106 | D134 | D514 |  | C132 | C644 | D108 | D418 |  |
| B604 | D107 | D310 | E606 |  | C134 | C646 | D110 | E502 |  |
|  |  |  |  |  | C414 | C648 | D306 | E510 |  |

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| Account Number and Title: | | | **174900** | **Accumulated Depreciation on Other Structures and Facilities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C613 | C646 | D306 | E502 |  | D310 | D434 | E120 | E606 |  |
| C644 | C648 | D418 | E510 |  |  |  |  |  |  |

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| Account Number and Title: | | | **175000** | **Equipment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | D510 | E606 | B108AP | C414 | D102 | D306 | E502 |
| B406 | D106 | D134 | D514 | H100 | C132 | C610 | D108 | D308AP | E510 |
| B604 | D107 | D310 | D560 |  | C134 | C613 | D110 | D418 | H200 |

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| Account Number and Title: | | | **175900** | **Accumulated Depreciation on Equipment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C610 | D306 | E502 |  |  | D310 | E120 | E606 |  |  |
| C613 | D418 | E510 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **181000** | **Assets Under Capital Lease** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B438 | D310 | D514 | E606 | H100 | B108AP | C414 | C644 | D306 | E510 |
|  |  |  |  |  | C132 | C610 | C648 | D308AP | H200 |
|  |  |  |  |  | C134 | C613 | D108 | D418 |  |

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| Account Number and Title: | | | **181900** | **Accumulated Depreciation on Assets Under Capital Lease** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C610 | C644 | D306 | E510 |  | D310 | E120 | E606 |  |  |
| C613 | C648 | D418 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **182000** | **Leasehold Improvements** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | D510 | H100 | B108AP | C610 | D102 | D308AP |  |
| B406 | D106 | D134 | D514 |  | C132 | C613 | D108 | D418 |  |
| B604 | D107 | D310 | E606 |  | C134 | C644 | D110 | E510 |  |
|  |  |  |  |  | C414 | C648 | D306 | H200 |  |

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| Account Number and Title: | | | **182900** | **Accumulated Amortization on Leasehold Improvements** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C610 | C644 | D306 | E510 |  | D310 | E120 | E606 |  |  |
| C613 | C648 | D418 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **183000** | **Internal-Use Software** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | D512 | H100 | B108AP | C414 | D102 | D306 | E510 |
| B406 | D106 | D134 | D514 |  | C132 | C610 | D108 | D308AP | H200 |
| B604 | D107 | D310 | E606 |  | C134 | C613 | D110 | D418 |  |

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| Account Number and Title: | | | **183200** | **Internal-Use Software in Development** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | D106 | D134 | E606 |  | B108AP | C414 | D102 | D306 | D512 |
| B406 | D107 | D310 | H100 |  | C132 | C610 | D108 | D308AP | E510 |
| B604 | D126 | D514 |  |  | C134 | C613 | D110 | D418 | H200 |

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| Account Number and Title: | | | **183900** | **Accumulated Amortization on Internal-Use Software** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C610 | C613 | D306 | D418 | E510 | D310 | E120 | E606 |  |  |

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| Account Number and Title: | | | **184000** | **Other Natural Resources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | E606 |  | B108AP | C414 | D108 | D308AP |  |
| B406 | D106 | D134 | H100 |  | C132 | C613 | D110 | E510 |  |
| B604 | D107 | D310 |  |  | C134 | D102 | D306 | H200 |  |

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| Account Number and Title: | | | **184900** | **Allowance for Depletion** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C613 | D306 | E510 |  |  | D310 | E120 | E606 |  |  |

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| Account Number and Title: | | | **189000** | **Other General Property, Plant, and Equipment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | C164 | D126 | E606 |  | B108AP | C610 | D102 | D308AP | H200 |
| B406 | D106 | D134 | H100 |  | C132 | C613 | D108 | D418 |  |
| B604 | D107 | D310 |  |  | C134 | C644 | D110 | E502 |  |
|  |  |  |  |  | C414 | C648 | D306 | E510 |  |

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| Account Number and Title: | | | **189900** | **Accumulated Depreciation on Other General Property, Plant, and Equipment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C610 | C644 | D306 | E502 |  | D310 | E120 | E606 |  |  |
| C613 | C648 | D418 | E510 |  |  |  |  |  |  |

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| Account Number and Title: | | | **192300** | **Contingent Receivable for Capital Transfers** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | E516 |  |  |  | D306 | D581 |  |  |  |

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| Account Number and Title: | | | **192500** | **Capital Transfers Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310 | D581 |  |  |  | C196 | D306 |  |  |  |

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| Account Number and Title: | | | **198100** | **Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C133 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **199000** | **Other Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | B604 | D107 | D134 | E606 | B108AP | C414 | D110 | E510 |  |
| B406 | D106 | D126 | D310 | H100 | C132 | D102 | D306 | H200 |  |
|  |  |  |  |  | C134 | D108 | D308AP |  |  |

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| Account Number and Title: | | | **199500** | **General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C613 |  |  |  |  | C615 |  |  |  |  |

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| Account Number and Title: | | | **211000** | **Accounts Payable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A492 | B135AP | B446 | D308 | D618 | A492R | B406 | B430 | D106 | E109 |
| B110 | B137AP | B450 | D308AP | F128 | A501 | B412 | B436 | D107 | E204AP |
| B120 | B210 | D102 | D506 |  | B402 | B416 | B444 | D134 | E412 |
| B121 | B408 | D110 | D508 |  | B403 | B417 | B452 | D312 |  |
|  |  |  |  |  | B405 | B428 | C614 | D626 |  |

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| Account Number and Title: | | | **211200** | **Accounts Payable for Federal Government Sponsored Enterprise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | B121 | B137AP | D308 |  | C609 | D312 |  |  |  |
| B120 | B135AP | B408 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **212000** | **Disbursements in Transit** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | D308 |  |  |  | B408 | B410 | D312 |  |  |

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| Account Number and Title: | | | **213000** | **Contract Holdbacks** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | D102 | D308 |  |  | B402 | D106 | D134 | D508 |  |
| B408 | D110 | D308AP |  |  | B406 | D107 | D312 |  |  |

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| Account Number and Title: | | | **214000** | **Accrued Interest Payable - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B112 | D102 | D308 | D616 |  | B416 | D106 | D134 | D612 |  |
| B440 | D110 | D308AP |  |  | B418 | D107 | D312 | D614 |  |

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| Account Number and Title: | | | **214100** | **Accrued Interest Payable - Loans** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B112 | D102 | D110 | D308 | D308AP | B418 | D106 | D107 | D134 | D312 |

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| Account Number and Title: | | | **214200** | **Accrued Interest Payable - Debt** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B112 | D102 | D110 | D308 | D308AP | B418 | D106 | D107 | D134 | D312 |

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| Account Number and Title: | | | **215000** | **Payable for Transfers of Currently Invested Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A160 | A424 | A446 | A523 | D308 | A163 | A426 | A534 | E610 |  |
| A167 | A430 | A454 | A526 | E514 | A179 | A520 | D312 |  |  |
| A180 | A444 | A522 | A538 |  |  |  |  |  |  |

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| Account Number and Title: | | | **215500** | **Expenditure Transfers Payable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A500R | D141 | D308 | F123AP |  | A500 | D140 | D312 | E610 |  |
| A504 | D142 | E514 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **216000** | **Entitlement Benefits Due and Payable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | D102 | D308 |  |  | B420 | D107 | D312 |  |  |
| B408 | D110 | D308AP |  |  | D106 | D134 | E106 |  |  |

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| Account Number and Title: | | | **217000** | **Subsidy Payable to the Financing Account** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B105 | D308 | E514 |  |  | B420 | D312 | E610 |  |  |

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| Account Number and Title: | | | **218000** | **Loan Guarantee Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B104 | B417 | D147 | D308 | E514 | B104AP | C117 | C428 | D312 | E122 |
|  |  |  |  |  | C103 | C118 | C438 | D580 | E610 |

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| Account Number and Title: | | | **219000** | **Other Liabilities With Related Budgetary Obligations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | D102 | D308 |  |  | B402 | D106 | D112 | D312 | E108 |
| B408 | D110 | D308AP |  |  | B416 | D107 | D134 | E102 |  |

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| Account Number and Title: | | | **219100** | **Liability for Employer Benefits and Claims Incurred but Not Reported** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D102 | D110 | D308 | D308AP |  | B402 | D106 | D134 | E102 |  |
|  |  |  |  |  | B420 | D107 | D312 |  |  |

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| Account Number and Title: | | | **219200** | **Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | D591 |  |  |  |  |

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| Account Number and Title: | | | **219300** | **Allocation of Special Drawing Rights (SDRs)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D610 |  |  |  |  | D595 | D608 |  |  |  |

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| Account Number and Title: | | | **220000** | **Liability for Unpaid Insurance Claims** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | B408 | D308 |  |  | B402 | B420 | D134 | D312 |  |

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| Account Number and Title: | | | **220500** | **Liability for Unearned Insurance Premiums** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C424 | D308 |  |  |  | B602 | D312 |  |  |  |

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| Account Number and Title: | | | **221000** | **Accrued Funded Payroll and Leave** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | D102 | D308 |  |  | B402 | D107 | D312 |  |  |
| B408 | D110 | D308AP |  |  | D106 | D134 | E102 |  |  |

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| Account Number and Title: | | | **221100** | **Withholdings Payable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | D102 | D308 |  |  | B402 | D107 | D312 |  |  |
| B408 | D110 | D308AP |  |  | D106 | D134 | E102 |  |  |

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| Account Number and Title: | | | **221300** | **Employer Contributions and Payroll Taxes Payable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | D102 | D308 |  |  | B402 | D107 | D312 |  |  |
| B408 | D110 | D308AP |  |  | D106 | D134 | E104 |  |  |

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| Account Number and Title: | | | **221500** | **Other Post Employment Benefits Due and Payable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | D102 | D308 |  |  | D106 | D107 | D134 | D312 | E106 |
| B408 | D110 | D308AP |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **221600** | **Pension Benefits Due and Payable to Beneficiaries** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D102 | D110 | D308 | D308AP |  | D106 | D107 | D134 | D312 | E106 |

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| Account Number and Title: | | | **221700** | **Benefit Premiums Payable to Carriers** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D102 | D110 | D308 | D308AP |  | D106 | D107 | D134 | D312 | E106 |

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| Account Number and Title: | | | **221800** | **Life Insurance Benefits Due and Payable to Beneficiaries** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D102 | D110 | D308 | D308AP |  | D106 | D107 | D134 | D312 | E106 |

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| Account Number and Title: | | | **222000** | **Unfunded Leave** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D308 | E514 |  |  |  | B420 | D312 | E610 |  |  |

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| Account Number and Title: | | | **222500** | **Unfunded FECA Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D308 | E514 |  |  |  | B422 | D312 | E610 |  |  |

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| Account Number and Title: | | | **229000** | **Other Unfunded Employment Related Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D308 | E514 |  |  |  | B420 | B422 | D312 | E610 |  |

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| Account Number and Title: | | | **231000** | **Liability for Advances and Prepayments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A710 | A712 | D308 | F110 |  | A704 | C182 | D312 | E610 |  |
| A711 | B142 | E514 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **232000** | **Other Deferred Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C118 | C426 | D308 | D562 |  | B432 | B602 | C116 |  |  |
| C424 | C636R | D558 |  |  | B434 | C114 | D312 |  |  |

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| Account Number and Title: | | | **240000** | **Liability for Non-Fiduciary Deposit Funds and Undeposited Collections** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B403 | C144R | C605 | D405 | D588 | C108 | C417 | C607 | E115 |  |
| B407 | C417R | C611 | D506 |  | C144 | C425 | C619 | E205 |  |
|  |  |  |  |  | C170 | C603 | C621 |  |  |

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| Account Number and Title: | | | **241000** | **Liability for Clearing Accounts** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D507 |  |  |  |  | C111 |  |  |  |  |

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| Account Number and Title: | | | **251000** | **Principal Payable to the Bureau of the Fiscal Service** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B120 | B121AP | B135AP | D308 |  | A156 | D312 | E610 |  |  |
| B121 | B131 | B137AP | E514 |  |  |  |  |  |  |

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| Account Number and Title: | | | **251100** | **Capitalized Loan Interest Payable - Non-Credit Reform** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B113 | B121 | B135AP | B137AP |  | A156 | B440 |  |  |  |

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| Account Number and Title: | | | **252000** | **Principal Payable to the Federal Financing Bank** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B120 | B121AP | B135AP | D308 |  | A156 | D312 | E610 |  |  |
| B121 | B131 | B137AP | E514 |  |  |  |  |  |  |

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| Account Number and Title: | | | **253000** | **Securities Issued by Federal Agencies Under General and Special Financing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C780 | D308 |  |  |  | B123 | B125 | B127 | D312 |  |

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| Account Number and Title: | | | **253100** | **Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B127 | D312 |  |  |  | D308 |  |  |  |  |

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| Account Number and Title: | | | **253200** | **Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D308 |  |  |  |  | B125 | D312 |  |  |  |

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| Account Number and Title: | | | **253300** | **Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D308 |  |  |  |  | D312 | E124 |  |  |  |

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| Account Number and Title: | | | **253400** | **Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D312 | E126 |  |  |  | D308 |  |  |  |  |

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| Account Number and Title: | | | **254000** | **Participation Certificates** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D308 |  |  |  |  | D312 |  |  |  |  |

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| Account Number and Title: | | | **259000** | **Other Debt** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B122 | D308 |  |  |  | D312 |  |  |  |  |

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| Account Number and Title: | | | **261000** | **Actuarial Pension Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B103 | D308 | D570 | E106 | E514 | B420 | D312 | D571 | E610 |  |

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| Account Number and Title: | | | **262000** | **Actuarial Health Insurance Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D308 | D570 | E514 |  |  | B420 | D312 | D571 | E610 |  |

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| Account Number and Title: | | | **263000** | **Actuarial Life Insurance Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D308 | D570 | E514 |  |  | B420 | D312 | D571 | E610 |  |

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| Account Number and Title: | | | **265000** | **Actuarial FECA Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B426R | D308 | E514 |  |  | B426 | D312 | E610 |  |  |

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| Account Number and Title: | | | **266000** | **Actuarial Liabilities for Federal Insurance and Guarantee Programs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B426R | D308 | E514 |  |  | B420 | B426 | D312 | E610 |  |

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| Account Number and Title: | | | **267000** | **Actuarial Liabilities for Treasury-Managed Benefit Programs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B426R | D308 | E514 |  |  | B420 | B426 | D312 | E610 |  |

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| Account Number and Title: | | | **269000** | **Other Actuarial Liabilities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B426R | D308 | D570 | E514 |  | B420 | B426 | D312 | D571 | E610 |

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| Account Number and Title: | | | **291000** | **Prior Liens Outstanding on Acquired Collateral** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B114 | D308 | E514 |  |  | D312 | D426 | E610 |  |  |

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| Account Number and Title: | | | **292000** | **Contingent Liabilities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B424R | D308 | E514 |  |  | B424 | E610 |  |  |  |

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| Account Number and Title: | | | **292200** | **Contingent Liabilities - Federal Government Sponsored Enterprise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B202 | B424R |  |  |  | B424 |  |  |  |  |

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| Account Number and Title: | | | **292300** | **Contingent Liability for Capital Transfers** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| E514 |  |  |  |  | B425 | E610 |  |  |  |

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| Account Number and Title: | | | **294000** | **Capital Lease Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B110 | B408 | D308 | E514 |  | B438 | D312 | E610 |  |  |

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| Account Number and Title: | | | **296000** | **Accounts Payable From Canceled Appropriations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D145 | D308 | E514 |  |  | D312 | E610 | F130 |  |  |

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| Account Number and Title: | | | **297000** | **Liability for Capital Transfers** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B119 | B136 | D308 | E514 |  | A143 | D312 | E610 |  |  |

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| Account Number and Title: | | | **298000** | **Custodial Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C149AP | C153AP | D422 | F124 |  | C141AP | C142 | C402AP | C404 | D312 |
| C151AP | D308 | D424AP |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **298500** | **Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C149AP | C153AP | F124 |  |  | C145AP | C196AP | C420AP | D503AP |  |
| C151AP | D420R | F125 |  |  | C147 | C403AP | C435AP | E516AP |  |
|  |  |  |  |  | C152 | C405 | C437 |  |  |

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| Account Number and Title: | | | **299000** | **Other Liabilities Without Related Budgetary Obligations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C170 | D112 | D555 | E514 |  | B420 | C166 | D312 | E610 |  |
| C174R | D308 | E504 |  |  | C150 | D148 | D562 |  |  |

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| Account Number and Title: | | | **299010** | **Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D308 |  |  |  |  | D148 | D312 |  |  |  |

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| Account Number and Title: | | | **299100** | **Other Liabilities - Reductions** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A141 |  |  |  |  | A132 | A136 | A189 |  |  |
|  |  |  |  |  | A134 | A145 | D622 |  |  |

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| Account Number and Title: | | | **299200** | **Appropriated Dedicated Collections Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | A556 |  |  |  |  |

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| Account Number and Title: | | | **299500** | **Estimated Cleanup Cost Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B436 | D308 | D434 | E514 |  | B420 | D312 | E610 |  |  |

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| Account Number and Title: | | | **309000** | **Unexpended Appropriations While Awaiting a Warrant** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A198 | A199AP |  |  |  | A196AP | A197 |  |  |  |

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| Account Number and Title: | | | **310000** | **Unexpended Appropriations - Cumulative** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F342 |  |  |  |  | F342 |  |  |  |  |

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| Account Number and Title: | | | **310100** | **Unexpended Appropriations - Appropriations Received** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F108 | F148 | F342 |  |  | A104 | A170 | A202 | H400 |  |
|  |  |  |  |  | A110 | A198 | F107 | H406 |  |
|  |  |  |  |  | A155 | A199AP | F108R | H448 |  |

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| Account Number and Title: | | | **310200** | **Unexpended Appropriations - Transfers-In** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F342 |  |  |  |  | A408 | A448 | A472 | A506 |  |
|  |  |  |  |  | A436 | A460 | A480 | H422 |  |
|  |  |  |  |  | A444 | A467 | A496 | H426 |  |

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| Account Number and Title: | | | **310300** | **Unexpended Appropriations - Transfers-Out** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A404 | A440 | A476 | A494 |  | F342 |  |  |  |  |
| A412 | A464 | A484 | H420 |  |  |  |  |  |  |
| A432 | A469 | A490 | H424 |  |  |  |  |  |  |

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| Account Number and Title: | | | **310500** | **Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D304 | D306AP | D308AP |  |  | D310R | D312R | F342 |  |  |

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| Account Number and Title: | | | **310600** | **Unexpended Appropriations - Adjustments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A112 | A169 | F119 | F128AP |  | A200 | F342 |  |  |  |
| A132 | D622 | F120 | H428 |  |  |  |  |  |  |
| A136 | F106 | F122 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **310700** | **Unexpended Appropriations - Used - Accrued** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A146AP | B122AP | B418AP | C408AP | E104AP | B235 | C134R | C138R | D108R | F128R |
| A202AP | B130AP | B428AP | D106AP | E106AP | B450R | C136R | C139R | D110R | F148R |
| A514AP | B134 | B430AP | D107AP | E108AP | C132R | C137R | D102R | D618R | F342 |
| B102AP | B202AP | B436AP | D114AP | E109AP |  |  |  |  |  |
| B105AP | B402AP | B438AP | D126AP | E204AP |  |  |  |  |  |
| B106AP | B406AP | B452AP | D134AP | E412AP |  |  |  |  |  |
| B107AP | B412AP | B604AP | D626AP |  |  |  |  |  |  |
| B109AP | B416AP | C136AP | E102AP |  |  |  |  |  |  |

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| Account Number and Title: | | | **310710** | **Unexpended Appropriations - Used - Disbursed** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B234 | B235 |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **310800** | **Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D304 | D306AP | D308AP |  |  | D310R | D312R | F342 |  |  |

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| Account Number and Title: | | | **310900** | **Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D302 | D306AP | D308AP |  |  | D310R | D312R | F342 |  |  |

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| Account Number and Title: | | | **331000** | **Cumulative Results of Operations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 | F340 |  |  |  | F336 | F338 |  |  |  |

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| Account Number and Title: | | | **340000** | **Fiduciary Net Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H300 | H312 |  |  |  | H301 | H310 |  |  |  |

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| Account Number and Title: | | | **341000** | **Contributions to Fiduciary Net Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H310 |  |  |  |  | H100 |  |  |  |  |

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| Account Number and Title: | | | **342000** | **Withdrawals or Distributions of Fiduciary Net Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H200 |  |  |  |  | H312 |  |  |  |  |

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| Account Number and Title: | | | **403400** | **Anticipated Adjustments to Contract Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A172 | A178R | F114 |  |  | A178 | F118 |  |  |  |

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| Account Number and Title: | | | **404400** | **Anticipated Reductions to Borrowing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A158 | A159 | F114 |  |  | A164 | F118 |  |  |  |

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| Account Number and Title: | | | **404700** | **Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B111 | B119 | B120 | B136 | F114 | A142 | A143 | F118 |  |  |

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| Account Number and Title: | | | **404800** | **Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B111 | B119 | B120 | B136 | F114 | A142 | A143 | F113 |  |  |

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| Account Number and Title: | | | **405000** | **Anticipated Reductions to Appropriations by Offsetting Collections or Receipts** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C205 | F112 |  |  |  | A213 |  |  |  |  |

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| Account Number and Title: | | | **406000** | **Anticipated Collections From Non-Federal Sources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A140 | F116 |  |  |  | C107 | C154 | C616 | C646 |  |
|  |  |  |  |  | C109 | C609 | C626 | D108 |  |
|  |  |  |  |  | C116 | C612 | C628 | D308AP |  |
|  |  |  |  |  | C117 | C614 | C640 | F112 |  |

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| Account Number and Title: | | | **407000** | **Anticipated Collections From Federal Sources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A140 | C457 | C604 | F116 |  | C101 | C124 | C453 | C618 | D308AP |
|  |  |  |  |  | C103 | C412 | C602 | C646 | F112 |
|  |  |  |  |  | C106 | C415 | C606 | C648 |  |
|  |  |  |  |  | C109 | C416 | C608 | D108 |  |

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| Account Number and Title: | | | **408100** | **Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A542 | F374 |  |  |  | A540 | F374R |  |  |  |

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| Account Number and Title: | | | **408200** | **Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A542 | F376 |  |  |  | A540 |  |  |  |  |

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| Account Number and Title: | | | **408300** | **Transfers - Current-Year Authority - Receivable - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A542 | F378 |  |  |  | A540 | F378R |  |  |  |

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| Account Number and Title: | | | **411100** | **Debt Liquidation Appropriations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A104 | A196 | A197AP | A199R | F108R | A199 | F108 | F302 |  |  |

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| Account Number and Title: | | | **411200** | **Liquidation of Deficiency - Appropriations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A104 | A196 | A197AP | A199R |  | A199 | F302 |  |  |  |

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| Account Number and Title: | | | **411300** | **Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A184 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **411400** | **Appropriated Receipts Derived From Available Trust or Special Fund Receipts** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A186 | A510 | C190 | C608 | C750 | B124AP | B128AP | B162AP | C458 | F302 |
| A188 | C114 | C452 | C618 | C752 | B126 | B129 | B163AP | C604 |  |
| A195 | C124 | C454 | C622 | C754 | B126AP | B160AP | C456 | D438 |  |
| A212 | C172 | C602 | C624 | E113 |  |  |  |  |  |
| A250 | C176 | C606 | C636 |  |  |  |  |  |  |

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| Account Number and Title: | | | **411500** | **Loan Subsidy Appropriation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A104 | A196 | A197AP | A199R |  | A199 | F302 |  |  |  |

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| Account Number and Title: | | | **411600** | **Debt Forgiveness Appropriation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A104 | A196 | A197AP | A199R |  | A199 | F302 |  |  |  |

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| Account Number and Title: | | | **411601** | **Debt Forgiveness - Cancellation of Debt Adjustment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A200 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **411700** | **Loan Administrative Expense Appropriation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A104 | A196 | A197AP | A199R |  | A199 | F302 |  |  |  |

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| Account Number and Title: | | | **411800** | **Reestimated Loan Subsidy Appropriation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A104 | F108R |  |  |  | F108 | F302 |  |  |  |

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| Account Number and Title: | | | **411900** | **Other Appropriations Realized** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A104 | A196 | A199R |  |  | A125 | A199 | F108 | F148 | F302 |
| A155 | A197AP | F108R |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **411990** | **Other Appropriations Realized - International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H406 |  |  |  |  | H480 |  |  |  |  |

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| Account Number and Title: | | | **411991** | **Other Appropriations Realized - International Monetary Fund - Reserve Tranche** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H400 |  |  |  |  | H480 |  |  |  |  |

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| Account Number and Title: | | | **411992** | **Other Appropriations Realized - International Monetary Fund - Letter of Credit** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H400 |  |  |  |  | H480 |  |  |  |  |

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| Account Number and Title: | | | **411994** | **Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H448 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **412000** | **Anticipated Indefinite Appropriations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A102 | C604 | F116 |  |  | A104 | A197AP | C124 | C608 |  |
|  |  |  |  |  | A186 | A202 | C602 | C618 |  |
|  |  |  |  |  | A196 | A212 | C606 | F112 |  |

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| Account Number and Title: | | | **412100** | **Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A519 | F123AP |  |  |  | F369 |  |  |  |  |

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| Account Number and Title: | | | **412300** | **Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A135AP | A518 |  |  |  | F366 |  |  |  |  |

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| Account Number and Title: | | | **412400** | **Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F360 | F368 |  |  |  | A522 | A523 |  |  |  |

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| Account Number and Title: | | | **412500** | **Loan Modification Adjustment Transfer Appropriation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A202 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **412600** | **Amounts Appropriated From Specific Invested TAFS - Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A173 | A516 | F374R |  |  | A135AP | A518 | A524 | F374 |  |
|  |  |  |  |  | A175 | A519 | F123AP |  |  |

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| Account Number and Title: | | | **412700** | **Amounts Appropriated From Specific Invested TAFS - Payable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A522 | A523 | A526 |  |  | A520 |  |  |  |  |

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| Account Number and Title: | | | **412800** | **Amounts Appropriated From Specific Invested TAFS - Transfers-In** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A524 | A528 |  |  |  | A135AP | A518 | F302 |  |  |

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| Account Number and Title: | | | **412900** | **Amounts Appropriated From Specific Invested TAFS - Transfers-Out** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A522 | A530R | A531 | F302 |  | A526 | A530 |  |  |  |

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| Account Number and Title: | | | **413000** | **Appropriation to Liquidate Contract Authority Withdrawn** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | A169 |  |  |  |  |

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| Account Number and Title: | | | **413100** | **Current-Year Indefinite Contract Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A166 |  |  |  |  | F304 |  |  |  |  |

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| Account Number and Title: | | | **413120** | **Current-Year Definite Contract Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A166 |  |  |  |  | F304 |  |  |  |  |

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| Account Number and Title: | | | **413200** | **Substitution of Contract Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A187 | F304 |  |  |  | A704 |  |  |  |  |

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| Account Number and Title: | | | **413300** | **Decreases to Indefinite Contract Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F304 |  |  |  |  | A172 | A174 | F113 |  |  |

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| Account Number and Title: | | | **413400** | **Contract Authority Withdrawn** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F304 |  |  |  |  | D136 |  |  |  |  |

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| Account Number and Title: | | | **413500** | **Contract Authority Liquidated** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A169 | F304 |  |  |  | A170 | A171 | A175 | A187 |  |

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| Account Number and Title: | | | **413600** | **Contract Authority To Be Liquidated by Trust Funds** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A175 |  |  |  |  | A173 |  |  |  |  |

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| Account Number and Title: | | | **413700** | **Transfers of Contract Authority - Allocation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A177 | F393 |  |  |  | A179 | F392 |  |  |  |

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| Account Number and Title: | | | **413800** | **Appropriation to Liquidate Contract Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A170 | A171 | A175 |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **413900** | **Contract Authority Carried Forward** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F304 |  |  |  |  | F304 |  |  |  |  |

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| Account Number and Title: | | | **414000** | **Substitution of Borrowing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F306 |  |  |  |  | A155 | A159 |  |  |  |

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| Account Number and Title: | | | **414100** | **Current-Year Indefinite Borrowing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A152 |  |  |  |  | F306 |  |  |  |  |

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| Account Number and Title: | | | **414120** | **Current-Year Definite Borrowing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A152 |  |  |  |  | F306 |  |  |  |  |

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| Account Number and Title: | | | **414200** | **Actual Repayment of Borrowing Authority Converted to Cash** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | B120 | B121 | B135AP | B137AP |  |

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| Account Number and Title: | | | **414201** | **Modification adjustment transfer of Borrowing Authority Converted to Cash** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | B111 |  |  |  |  |

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| Account Number and Title: | | | **414300** | **Current-Year Decreases to Indefinite Borrowing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F306 |  |  |  |  | A148 | A158 | F113 |  |  |

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| Account Number and Title: | | | **414400** | **Borrowing Authority Withdrawn** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F306 |  |  |  |  | D138 |  |  |  |  |

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| Account Number and Title: | | | **414500** | **Borrowing Authority Converted to Cash** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F306 |  |  |  |  | A156 |  |  |  |  |

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| Account Number and Title: | | | **414600** | **Actual Repayments of Debt, Current-Year Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | B120 | B121AP | B135AP |  |  |
|  |  |  |  |  | B121 | B131 | B137AP |  |  |

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| Account Number and Title: | | | **414700** | **Actual Repayments of Debt, Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | B120 | B121AP | B135AP |  |  |
|  |  |  |  |  | B121 | B131 | B137AP |  |  |

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| Account Number and Title: | | | **414800** | **Resources Realized From Borrowing Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A156 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **414900** | **Borrowing Authority Carried Forward** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F306 |  |  |  |  | F306 |  |  |  |  |

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| Account Number and Title: | | | **415000** | **Reappropriations - Transfers-In** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A110 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **415100** | **Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | B111 | B119 | B136 | B139 |  |

|  |  |  |  |  |  |  |  |  |  |
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| Account Number and Title: | | | **415200** | **Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | B111 | B119 | B136 | B139 |  |

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| Account Number and Title: | | | **415300** | **Transfers of Contract Authority - Non-Allocation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A161 | A167 | F305 |  |  | A163 | A165 |  |  |  |

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| Account Number and Title: | | | **415400** | **Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A160 |  |  |  |  | A157 | F305 |  |  |  |

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| Account Number and Title: | | | **415500** | **Appropriation to Liquidate Contract Authority - Allocation - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A180 | F392 |  |  |  | A181 | F393 |  |  |  |

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| Account Number and Title: | | | **415700** | **Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A192 |  |  |  |  | F132 | F316 | F354 |  |  |

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| Account Number and Title: | | | **415730** | **Authority Made Available From Appropriations Previously Precluded From Obligation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A192 |  |  |  |  | F132 | F316 | F354 |  |  |

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| Account Number and Title: | | | **415800** | **Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A194 |  |  |  |  | F134 | F318 | F356 |  |  |

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| Account Number and Title: | | | **415900** | **Repayment of Repayable Advances - Current-Year Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **415901** | **Repayment of Repayable Advances - Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | A216 |  |  |  |  |

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| Account Number and Title: | | | **416000** | **Anticipated Transfers - Current-Year Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A468 | A476 | A478 |  |  | A470 | A472 | A474 | A532 | F104 |

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| Account Number and Title: | | | **416500** | **Allocations of Authority - Anticipated From Invested Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A402 |  |  |  |  | A416 | F104 |  |  |  |

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| Account Number and Title: | | | **416600** | **Allocations of Realized Authority - To Be Transferred From Invested Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A416 | A424 | A430 |  |  | A135AP | A420 | A422 | A426 | F376 |

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| Account Number and Title: | | | **416700** | **Allocations of Realized Authority - Transferred From Invested Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A420 |  |  |  |  | A430 | F302 |  |  |  |

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| Account Number and Title: | | | **416800** | **Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A135AP | A422 | F364 |  |  | A424 | F362 |  |  |  |

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| Account Number and Title: | | | **417000** | **Transfers - Current-Year Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A157 | A472 | A474 | A480 | A482 | A160 | A478 | A486 |  |  |
|  |  |  |  |  | A476 | A484 | F302 |  |  |

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| Account Number and Title: | | | **417100** | **Non-Allocation Transfers of Invested Balances - Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A532 | F378R |  |  |  | A536 | F378 |  |  |  |

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| Account Number and Title: | | | **417200** | **Non-Allocation Transfers of Invested Balances - Payable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A522 | A538 |  |  |  | A534 |  |  |  |  |

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| Account Number and Title: | | | **417300** | **Non-Allocation Transfers of Invested Balances - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A536 |  |  |  |  | A538 | F302 |  |  |  |

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| Account Number and Title: | | | **417500** | **Allocation Transfers of Current-Year Authority for Non-Invested Accounts** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A181 | A446 | A450 | A474 |  | A180 | A406 | A442 | A478 |  |
| A444 | A448 | A472 |  |  | A404 | A440 | A476 | F302 |  |

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| Account Number and Title: | | | **417590** | **Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H422 | H480 |  |  |  | H420 |  |  |  |  |

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| Account Number and Title: | | | **417600** | **Allocation Transfers of Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A436 | A444 | A448 | A454 |  | A404 | A432 | A440 | A452 |  |
| A438 | A446 | A450 |  |  | A406 | A434 | A442 | F302 |  |

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| Account Number and Title: | | | **417690** | **Allocation Transfers of Prior-Year Balances - International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H426 |  |  |  |  | H424 |  |  |  |  |

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| Account Number and Title: | | | **418000** | **Anticipated Transfers - Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A468 | A476 | A478 |  |  | A470 | A472 | A474 | F104 |  |

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| Account Number and Title: | | | **418300** | **Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A468 | A476 | A478 |  |  | A470 | A472 | A474 | F104 |  |

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| Account Number and Title: | | | **419000** | **Transfers - Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A472 | A474 | A480 | A482 |  | A476 | A478 | A484 | A486 | F302 |

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| Account Number and Title: | | | **419100** | **Balance Transfers - Extension of Availability Other Than Reappropriations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A460 | A462 |  |  |  | A464 | A466 | F302 |  |  |

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| Account Number and Title: | | | **419200** | **Balance Transfers - Unexpired to Expired** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A408 | A410 |  |  |  | A412 | A414 | F302 |  |  |

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| Account Number and Title: | | | **419300** | **Balance Transfers - Unobligated Balances - Legislative Change of Purpose** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A472 | A474 | A480 | A482 |  | A476 | A478 | A484 | A486 | F302 |

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| Account Number and Title: | | | **419500** | **Transfer of Obligated Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A492R | A506 | A540 | A550 |  | A488 | A492 | A542 | A548 | F302 |
| A496 | A508 | A544 | A552 |  | A490 | A494 | A546 | A554 |  |

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| Account Number and Title: | | | **419600** | **Balance Transfers-In - Expired to Expired** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A467 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **419700** | **Balance Transfers-Out - Expired to Expired** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | A469 |  |  |  |  |

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| Account Number and Title: | | | **419900** | **Transfer of Expired Expenditure Transfers - Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A458 | F372 |  |  |  | A456 | F372R |  |  |  |

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| Account Number and Title: | | | **420100** | **Total Actual Resources - Collected** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | F301AP | F302 | F314 | F390 |  |

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| Account Number and Title: | | | **420190** | **Total Actual Resources - Collected - International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H480 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **420800** | **Adjustment to Total Resources - Disposition of Canceled Payables** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | D145 |  |  |  |  |

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| Account Number and Title: | | | **421000** | **Anticipated Reimbursements** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A702 | F116 |  |  |  | A706 | A708 | C182 | C650 | F112 |

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| Account Number and Title: | | | **421200** | **Liquidation of Deficiency - Offsetting Collections** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C110 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **421500** | **Anticipated Expenditure Transfers from Trust Funds** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A114 | F116 |  |  |  | A498 | F112 |  |  |  |

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| Account Number and Title: | | | **422100** | **Unfilled Customer Orders Without Advance** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A704 | A706 | F380R |  |  | A714 | C182 | F109 |  |  |
|  |  |  |  |  | A715 | C430 | F380 |  |  |

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| Account Number and Title: | | | **422200** | **Unfilled Customer Orders With Advance** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A704 | C182 | F382R |  |  | A710 | A711 | B610 | F110 | F382 |

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| Account Number and Title: | | | **422300** | **Uncollected Subsidy from Program Account** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C101 |  |  |  |  | C103 |  |  |  |  |

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| Account Number and Title: | | | **422500** | **Expenditure Transfers From Trust Funds - Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A498 | D144 | F372R | F384R |  | A499 | A502 | D144R | F372 | F384 |

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| Account Number and Title: | | | **423000** | **Unfilled Customer Orders Without Advance - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A546 | F380 |  |  |  | A544 | F380R |  |  |  |

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| Account Number and Title: | | | **423100** | **Unfilled Customer Orders With Advance - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A554 | F382 |  |  |  | A552 | F382R |  |  |  |

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| Account Number and Title: | | | **423200** | **Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A542 | F384 |  |  |  | A540 | F384R |  |  |  |

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| Account Number and Title: | | | **423300** | **Reimbursements Earned - Receivable - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A542 | F386 |  |  |  | A540 | F386R |  |  |  |

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| Account Number and Title: | | | **423400** | **Other Federal Receivables - Transferred** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A542 | F388 |  |  |  | A540 | F388R |  |  |  |

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| Account Number and Title: | | | **424000** | **Appropriations Reduced by Offsetting Collections or Receipts - Collected** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F148 |  |  |  |  | C205 |  |  |  |  |

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| Account Number and Title: | | | **425100** | **Reimbursements Earned - Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A714 | A715 | C430 | F386R |  | C185 | C186 | F144 | F386 |  |

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| Account Number and Title: | | | **425200** | **Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A708 | A711 | C185 | C186 | C753 | F302 |  |  |  |  |

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| Account Number and Title: | | | **425300** | **Prior-Year Unfilled Customer Orders With Advance - Refunds Paid** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B610 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **425400** | **Reimbursements Earned - Collected From Non-Federal Sources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A251 | A708 | A710 |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **425500** | **Expenditure Transfers from Trust Funds - Collected** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A502 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **426000** | **Actual Collections of Governmental-Type Fees** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C107 | C109 |  |  |  | C110 | F302 |  |  |  |

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| Account Number and Title: | | | **426100** | **Actual Collections of Business-Type Fees** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C107 | C109 | C116 | C117 |  | C110 | F302 |  |  |  |

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| Account Number and Title: | | | **426200** | **Actual Collections of Loan Principal** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C107 | C109 |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **426300** | **Actual Collections of Loan Interest** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C107 | C109 | C154 |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **426400** | **Actual Collections of Rent** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C109 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **426500** | **Actual Collections From Sale of Foreclosed Property** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C109 | C612 | C614 | C616 | C628 | F302 |  |  |  |  |

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| Account Number and Title: | | | **426600** | **Other Actual Business-Type Collections From Non-Federal Sources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C107 | C158 | C630 | C640 |  | C110 | F302 |  |  |  |
| C109 | C609 | C632 | C646 |  |  |  |  |  |  |
| C148 | C626 | C634 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **426700** | **Other Actual Governmental-Type Collections From Non-Federal Sources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C107 | C109 |  |  |  | B118 | C110 | F302 |  |  |

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| Account Number and Title: | | | **426800** | **Interest Collected From Foreign Securities and Special Drawing Rights (SDR)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C113 | C119 | C127 | C423 | C601 | B210 | B446 | C419 |  |  |
| C115 | C126 | C157 | C600 | D616 |  |  |  |  |  |

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| Account Number and Title: | | | **427100** | **Actual Program Fund Subsidy Collected** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C103 | C106 |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **427300** | **Interest Collected From Treasury** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C107 | C140 | C602 | C618 | C784 | B124AP | B128AP | B162 | C457 | C708 |
| C109 | C204 | C606 | C702 |  | B126 | B129 | B162AP | C604 | F302 |
| C124 | C453 | C608 | C706 |  | B126AP | B160AP | B163AP | C704 |  |

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| Account Number and Title: | | | **427500** | **Actual Collections From Liquidating Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **427600** | **Actual Collections From Financing Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C107 | C109 |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **427700** | **Other Actual Collections - Federal/Non-Federal Exception Sources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B121AP | C107 | C140 | C647 |  | C110 | F302 |  |  |  |
| B135 | C109 | C646 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **428300** | **Interest Receivable From Treasury** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C416 |  |  |  |  | C140 |  |  |  |  |

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| Account Number and Title: | | | **428500** | **Receivable From the Liquidating Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C412 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **428700** | **Other Federal Receivables** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C415 | C416 | C648 | C650 | F388R | C140 | C647 | F388 |  |  |

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| Account Number and Title: | | | **429000** | **Amortization of Investments in U.S. Treasury Zero Coupon Bonds** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| E113 |  |  |  |  | F302 |  |  |  |  |

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| Account Number and Title: | | | **429500** | **Adjustments to the Exchange Stabilization Fund (ESF)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D575 | D591 | D592 | D595 | D604 | D573 | D594 | D606 |  |  |

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| Account Number and Title: | | | **429590** | **Adjustments to the International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H438 | H446 |  |  |  | H440 | H449 |  |  |  |

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| Account Number and Title: | | | **431000** | **Anticipated Recoveries of Prior-Year Obligations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A138 | A140 | F116 |  |  | C130 | C136 | D134 | F112 |  |
|  |  |  |  |  | C132 | D110 | D308AP |  |  |

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| Account Number and Title: | | | **432000** | **Adjustments for Changes in Prior-Year Allocations of Budgetary Resources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D140 | D144R | F334 |  |  | D142 | D144 | F334 |  |  |

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| Account Number and Title: | | | **435000** | **Canceled Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D145 |  |  |  |  | F119 | F120 | F128AP |  |  |

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| Account Number and Title: | | | **435100** | **Partial or Early Cancellation of Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F301AP | F390 |  |  |  | F122 | F128AP |  |  |  |

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| Account Number and Title: | | | **435190** | **Partial Cancellation of Authority - International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | H428 |  |  |  |  |

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| Account Number and Title: | | | **435400** | **Appropriation Withdrawn** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | D622 |  |  |  |  |

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| Account Number and Title: | | | **435500** | **Cancellation of Appropriation From Unavailable Receipts** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | F146 |  |  |  |  |

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| Account Number and Title: | | | **435600** | **Cancellation of Appropriation From Invested Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | F121 |  |  |  |  |

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| Account Number and Title: | | | **435700** | **Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F369 |  |  |  |  | A519AP | D141AP | F123 |  |  |

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| Account Number and Title: | | | **436000** | **Appropriation Purpose Fulfilled - Balance Not Available** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | F147 |  |  |  |  |

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| Account Number and Title: | | | **437000** | **Offset to Appropriation Realized for Redemption of Treasury Securities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | C780 |  |  |  |  |

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| Account Number and Title: | | | **438200** | **Temporary Reduction - New Budget Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F360 | F362 | F366 |  |  | A135 |  |  |  |  |

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| Account Number and Title: | | | **438300** | **Temporary Reduction - Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F360 | F362 | F366 |  |  | A135 |  |  |  |  |

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| Account Number and Title: | | | **438400** | **Temporary Reduction/Cancellation Returned by Appropriation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A108 | F391 |  |  |  | F360 | F364 | F368 | F369 |  |

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| Account Number and Title: | | | **438500** | **Temporary Sequester Returned for Cancellation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F119 |  |  |  |  | F391 |  |  |  |  |

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| Account Number and Title: | | | **438700** | **Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | A189 |  |  |  |  |

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| Account Number and Title: | | | **438800** | **Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | A189 |  |  |  |  |

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| Account Number and Title: | | | **439000** | **Reappropriations - Transfers-Out** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 |  |  |  |  | A112 |  |  |  |  |

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| Account Number and Title: | | | **439100** | **Adjustments to Indefinite Appropriations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F107 | F302 |  |  |  | F106 |  |  |  |  |

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| Account Number and Title: | | | **439200** | **Permanent Reduction - New Budget Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 | F304 | F306 |  |  | A131 | A133 | A136 | A185AP |  |
|  |  |  |  |  | A132 | A134 | A145 |  |  |

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| Account Number and Title: | | | **439300** | **Permanent Reduction - Prior-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F302 | F304 | F306 |  |  | A131 | A133 | A136 | A185AP |  |
|  |  |  |  |  | A132 | A134 | A145 |  |  |

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| Account Number and Title: | | | **439400** | **Receipts Unavailable for Obligation Upon Collection** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A190 | B124AP | B128AP | B162AP | C604 | A108 | A530R | C454 | C618 | C752 |
| A520 | B126 | B129 | B163AP |  | A188 | A531 | C602 | C622 | C754 |
| A530 | B126AP | B160AP | C458 |  | A195 | C114 | C606 | C624 | E113 |
|  |  |  |  |  | A250 | C124 | C608 | C750 | F359 |

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| Account Number and Title: | | | **439500** | **Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A128R | A197R | A198R | F126 |  | A128 | F396 |  |  |  |

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| Account Number and Title: | | | **439501** | **Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F396 |  |  |  |  | D624 |  |  |  |  |

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| Account Number and Title: | | | **439600** | **Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F359 |  |  |  |  | A130 |  |  |  |  |

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| Account Number and Title: | | | **439700** | **Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B124AP | B128AP | B162AP | F316 |  | A127 | F317 | F334 | F358 |  |
| B126 | B129 | B163AP | F334 |  |  |  |  |  |  |
| B126AP | B160AP | F132 | F354 |  |  |  |  |  |  |

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| Account Number and Title: | | | **439701** | **Appropriations Temporarily Precluded From Obligation - Prior-Year** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F317 |  |  |  |  | A124 |  |  |  |  |

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| Account Number and Title: | | | **439730** | **Appropriations Temporarily Precluded From Obligation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B124AP | B128AP | B162AP | F316 |  | A127 |  |  |  |  |
| B126 | B129 | B163AP | F354 |  |  |  |  |  |  |
| B126AP | B160AP | F132 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **439800** | **Offsetting Collections Temporarily Precluded From Obligation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B124AP | B128AP | B162AP | F318 |  | A129 | E113 |  |  |  |
| B126 | B129 | B163AP | F356 |  |  |  |  |  |  |
| B126AP | B160AP | F134 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **439900** | **Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F358 |  |  |  |  | A139 |  |  |  |  |

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| Account Number and Title: | | | **442000** | **Unapportioned Authority - Pending Rescission** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A136 | A137R | F308 | F312 |  | A137 |  |  |  |  |

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| Account Number and Title: | | | **443000** | **Unapportioned Authority - OMB Deferral** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A126R | F308 | F312 |  |  | A126 |  |  |  |  |

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| Account Number and Title: | | | **445000** | **Unapportioned Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A116 | A143 | A486 | B160AP | D438 | A102 | A197AP | A480 | C190 | C754 |
| A118 | A145 | A499 | B162 | D622 | A104 | A197R | A482 | C204 | C755 |
| A124 | A148 | A514 | B162AP | D624 | A108 | A198R | A498 | C452 | D108 |
| A125 | A164 | A519AP | B163AP | F104 | A110 | A199R | A499AP | C453 | D110 |
| A126 | A174 | B118 | B416 | F106 | A114 | A200 | A510 | C602 | D120 |
| A127 | A178 | B121 | C456 | F108 | A126R | A202 | A511 | C606 | D134 |
| A128 | A185AP | B121AP | C457 | F112 | A128R | A212 | A516 | C608 | D136AP |
| A129 | A189 | B124AP | C604 | F113 | A137R | A250 | A528 | C609 | D138AP |
| A130 | A199 | B126 | C704 | F118 | A138 | A251 | A532 | C618 | D308AP |
| A131 | A213 | B126AP | C708 | F121 | A140 | A402 | A702 | C622 | D618 |
| A132 | A216 | B128AP | D107 | F122 | A152 | A408 | B121AP | C624 | F107 |
| A133 | A426 | B129 | D114 | F123 | A161 | A410 | B135 | C626 | F108R |
| A134 | A430 | B131 | D122 | F128AP | A166 | A416 | B450 | C630 | F112 |
| A135 | A440 | B135AP | D126 | F147 | A167 | A420 | C106 | C632 | F114 |
| A137 | A442 | B137 | D136 | F312 | A178R | A444 | C114 | C634 | F116 |
| A139 | A470 | B137AP | D138 | F334 | A184 | A446 | C124 | C636 | F126 |
| A142 | A484 | B139 | D141AP |  | A186 | A448 | C130 | C702 | F128 |
|  |  |  |  |  | A190 | A450 | C132 | C706 | F308 |
|  |  |  |  |  | A192 | A458 | C136 | C750 | F334 |
|  |  |  |  |  | A194 | A460 | C158 | C751 |  |
|  |  |  |  |  | A195 | A462 | C172 | C752 |  |
|  |  |  |  |  | A196 | A468 | C176 | C753 |  |

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| Account Number and Title: | | | **451000** | **Apportionments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A120 | A430 | B121AP | B162AP | F113 | A116 | B450 | C606 | C706 |  |
| A135 | A440 | B124AP | B163AP | F121 | A122 | C124 | C608 | D618 |  |
| A163 | A442 | B126 | B416 | F122 | A177 | C204 | C618 | F107 |  |
| A165 | A499 | B126AP | C106AP | F123 | A500R | C602 | C702 | F108R |  |
| A179 | A500 | B128AP | C604 | F128AP |  |  |  |  |  |
| A404 | A512 | B129 | C704 | F147 |  |  |  |  |  |
| A406 | A514 | B137 | C708 | F308 |  |  |  |  |  |
| A412 | A519AP | B138 | D141AP | F312 |  |  |  |  |  |
| A414 | A534 | B160AP | F106 |  |  |  |  |  |  |
| A426 | B107 | B162 | F108 |  |  |  |  |  |  |

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| Account Number and Title: | | | **459000** | **Apportionments - Anticipated Resources - Programs Subject to Apportionment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A122 | F112 |  |  |  | A118 |  |  |  |  |

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| Account Number and Title: | | | **461000** | **Allotments - Realized Resources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A135 | A514 | B152 | C406 | E412 | A120 | B306R | C112 | C452 | D618 |
| A148 | A519AP | B154 | C456 | F106 | A122 | B310 | C134 | C453 | F107 |
| A163 | A534 | B202 | C457 | F108 | A499AP | B404 | C137 | D120 | F108R |
| A165 | A712 | B302 | D112 | F109 | A500R | B450 | C138 | D136AP | F111 |
| A189 | B102 | B306 | D114 | F110 | B302R | C106AP | C139 | D138AP |  |
| A404 | B104 | B308 | D141AP | F113 |  |  |  |  |  |
| A406 | B106 | B314 | D436 | F121 |  |  |  |  |  |
| A412 | B107 | B406 | D438 | F122 |  |  |  |  |  |
| A414 | B108 | B412 | D502 | F123 |  |  |  |  |  |
| A426 | B109 | B416 | D626 | F128AP |  |  |  |  |  |
| A430 | B114 | B417 | E102 | F147 |  |  |  |  |  |
| A440 | B116 | B418 | E104 | F308 |  |  |  |  |  |
| A442 | B121AP | B428 | E106 | F312 |  |  |  |  |  |
| A499 | B122 | B430 | E108 | H402 |  |  |  |  |  |
| A500 | B137 | B436 | E109 |  |  |  |  |  |  |
| A512 | B138 | B452 | E204AP |  |  |  |  |  |  |

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| Account Number and Title: | | | **462000** | **Unobligated Funds Exempt From Apportionment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A119 | A216 | B102 | B304 | D436 | A102 | A402 | B306R | C204 | C708AP |
| A124 | A404 | B103 | B306 | D438 | A104 | A416 | B312 | C204AP | C750 |
| A127 | A406 | B107 | B308 | E102 | A108 | A420 | B404 | C412AP | C751 |
| A128 | A412 | B109 | B316 | E104 | A110 | A444 | C106AP | C416AP | C752 |
| A129 | A414 | B121 | B406 | E106 | A114 | A446 | C107AP | C452 | C753 |
| A130 | A426 | B121AP | B412 | E108 | A123 | A448 | C109AP | C453 | C754 |
| A131 | A430 | B124AP | B416 | E109 | A128R | A450 | C112 | C602 | C755 |
| A132 | A440 | B126 | B418 | E204AP | A137R | A458 | C114 | C602AP | D108 |
| A133 | A442 | B126AP | B430 | E412 | A152 | A460 | C114AP | C606 | D108AP |
| A134 | A470 | B128AP | C456 | F104 | A166 | A462 | C116AP | C606AP | D110 |
| A135 | A484 | B129 | C457 | F106 | A177 | A468 | C124 | C608 | D110AP |
| A136 | A486 | B131 | C604 | F108 | A178R | A480 | C124AP | C612AP | D120 |
| A137 | A499 | B135AP | C604R | F109 | A186 | A482 | C130AP | C614AP | D134 |
| A139 | A500 | B137 | C608R | F110 | A186AP | A498 | C132 | C616AP | D134AP |
| A145 | A512 | B137AP | C704 | F113 | A190 | A499AP | C132AP | C618 | D136AP |
| A148 | A514 | B138 | C708 | F121 | A192 | A500R | C134 | C618AP | D138AP |
| A164 | A519AP | B152 | C780 | F122 | A194 | A510 | C136 | C622 | D141 |
| A174 | A520 | B154 | D107 | F123 | A195 | A516 | C136AP | C624 | D308AP |
| A178 | A530 | B160AP | D114 | F128AP | A196 | A528 | C138 | C626AP | F107 |
| A179 | A534 | B162 | D122 | F147 | A197AP | A530R | C139 | C640 | F108R |
| A185AP | A712 | B162AP | D126 | F312 | A197R | A531 | C154AP | C640AP | F111 |
| A189 | A712R | B163AP | D141AP |  | A198R | A702 | C158 | C702 | F123AP |
|  |  |  |  |  | A212 | A706AP | C172 | C702AP | F310 |
|  |  |  |  |  | A212AP | B126AP | C176 | C704AP |  |
|  |  |  |  |  | A250 | B162AP | C182AP | C706 |  |
|  |  |  |  |  | A251 | B304R | C190 | C706AP |  |

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| Account Number and Title: | | | **462090** | **Unobligated Funds Exempt From Apportionment - International Monetary Fund** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H420 | H424 | H428 | H440 | H449 | H400 | H422 | H438 | H448 |  |
|  |  |  |  |  | H406 | H426 | H446 |  |  |

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| Account Number and Title: | | | **462091** | **Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H424 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **463500** | **Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A501 | B444 | D573 | D606 | D612 | C113 | C127 | C600 | D592 |  |
| B210 | C419 | D594 | D608 | D614 | C115 | C148 | C601 | D604 |  |
|  |  |  |  |  | C119 | C157 | C784 | D610 |  |
|  |  |  |  |  | C126 | C423 | D575 | D616 |  |

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| Account Number and Title: | | | **465000** | **Allotments - Expired Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A112 | A466 | A712 | D436 | F123 | A408 | A454 | C130 | D108 | D308AP |
| A432 | A469 | D106 | D438 | F128AP | A410 | A467 | C132 | D120 | D618 |
| A434 | A484 | D114 | D622 | F144 | A436 | A480 | C136 | D136AP | F128 |
| A452 | A499 | D122 | D626 | F146 | A438 | A499AP | D102 | D138AP | F312 |
| A456 | A513 | D126 | F120 |  |  |  |  |  |  |
| A464 | A519AP | D141AP | F121 |  |  |  |  |  |  |

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| Account Number and Title: | | | **469000** | **Anticipated Resources - Programs Exempt From Apportionment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A123 | C109AP | C182AP | C616AP | D108AP | A119 | A712R | C604R | C608R | F112 |
| A186AP | C114AP | C204AP | C618AP | D110AP |  |  |  |  |  |
| A212AP | C116AP | C412AP | C626AP | D134AP |  |  |  |  |  |
| A706AP | C124AP | C416AP | C640AP | F112 |  |  |  |  |  |
| B126AP | C130AP | C602AP | C702AP |  |  |  |  |  |  |
| B162AP | C132AP | C606AP | C704AP |  |  |  |  |  |  |
| C106AP | C136AP | C612AP | C706AP |  |  |  |  |  |  |
| C107AP | C154AP | C614AP | C708AP |  |  |  |  |  |  |

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| Account Number and Title: | | | **470000** | **Commitments - Programs Subject to Apportionment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A499 | B302R | B309 | B416 | F308 | B302 | B306R | D502 |  |  |
| B121AP | B306 | B310 | B606 | F312 |  |  |  |  |  |
| B137 | B308 | B314 | F113 |  |  |  |  |  |  |

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| Account Number and Title: | | | **472000** | **Commitments - Programs Exempt From Apportionment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A499 | B304R | B312 | F113 |  | B304 | B306R |  |  |  |
| B121AP | B306 | B316 | F310 |  |  |  |  |  |  |
| B137 | B308 | B416 | F312 |  |  |  |  |  |  |

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| Account Number and Title: | | | **480100** | **Undelivered Orders - Obligations, Unpaid** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A146 | B306R | B438 | D150AP | F111 | B306 | B312 | B316 |  |  |
| B104 | B308 | C408 | E102 | F332 | B310 | B314 | F330 |  |  |
| B105 | B402 | C432 | E104 |  |  |  |  |  |  |
| B107 | B404 | D134 | E106 |  |  |  |  |  |  |
| B130 | B436 | D149 | E108 |  |  |  |  |  |  |

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| Account Number and Title: | | | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B604 | C112 | F328 |  |  | B308 | B309 | F326 |  |  |

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| Account Number and Title: | | | **483100** | **Undelivered Orders - Obligations Transferred, Unpaid** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A488 | A490 | F330 |  |  | A506 | A508 | F332 |  |  |

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| Account Number and Title: | | | **483200** | **Undelivered Orders - Obligations Transferred, Prepaid/Advanced** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A494 | A548 | F326 |  |  | A496 | A550 | F328 |  |  |

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| Account Number and Title: | | | **487100** | **Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A499AP | D120 | D134 | D136AP | D138AP | F332 |  |  |  |  |

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| Account Number and Title: | | | **487200** | **Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C130 |  |  |  |  | F328 |  |  |  |  |

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| Account Number and Title: | | | **488100** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F330 |  |  |  |  | D114 |  |  |  |  |

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| Account Number and Title: | | | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F326 |  |  |  |  | D122 |  |  |  |  |

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| Account Number and Title: | | | **490100** | **Delivered Orders - Obligations, Unpaid** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A500R | B110 | B113 | B446 | F325 | A500 | B417 | B444 | D595 | E109 |
| A504 | B112 | B210 | B450 |  | A501 | B418 | B452 | D608 | E204AP |
|  |  |  |  |  | B402 | B428 | C614 | E102 | E412 |
|  |  |  |  |  | B406 | B430 | D112 | E104 | F324 |
|  |  |  |  |  | B412 | B436 | D134 | E106 |  |
|  |  |  |  |  | B416 | B438 | D591 | E108 |  |

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| Account Number and Title: | | | **490200** | **Delivered Orders - Obligations, Paid** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C134 | C138 | F314 |  |  | A146 | B104 | B113 | B152 | D149 |
| C137 | C139 | F322 |  |  | A504 | B105 | B114 | B154 | D150AP |
|  |  |  |  |  | A512 | B106 | B116 | B202 | D436 |
|  |  |  |  |  | A513 | B107 | B121AP | B604 | F320 |
|  |  |  |  |  | A514 | B108 | B122 | B606 | H402 |
|  |  |  |  |  | A712 | B109 | B130 | C406 |  |
|  |  |  |  |  | B102 | B110 | B137 | C408 |  |
|  |  |  |  |  | B103 | B112 | B138 | C432 |  |

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| Account Number and Title: | | | **493100** | **Delivered Orders - Obligations Transferred, Unpaid** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A492 | F324 |  |  |  | A492R | F325 |  |  |  |

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| Account Number and Title: | | | **497100** | **Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D102 | D141 | D308AP | D616 | F123AP | F325 |  |  |  |  |
| D110 | D142 | D610 | D618 | F128 |  |  |  |  |  |

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| Account Number and Title: | | | **497200** | **Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A511 | C136 | C753 | D108 |  | F322 |  |  |  |  |
| C132 | C751 | C755 | D308AP |  |  |  |  |  |  |

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| Account Number and Title: | | | **498100** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F324 |  |  |  |  | D106 | D140 | D614 |  |  |
|  |  |  |  |  | D107 | D612 | D626 |  |  |

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| Account Number and Title: | | | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F320 |  |  |  |  | D126 |  |  |  |  |

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| Account Number and Title: | | | **510000** | **Revenue From Goods Sold** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A708 | C109 | C426 | C646 |  |
|  |  |  |  |  | A710 | C145 | C430 | C648 |  |
|  |  |  |  |  | A711 | C420 | C640 | C650 |  |
|  |  |  |  |  | A714 | C424 | C644 | F144AP |  |

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| Account Number and Title: | | | **510900** | **Contra Revenue for Goods Sold** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D436 |  |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **520000** | **Revenue From Services Provided** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F144 | F336 | H301 |  |  | A186 | A711 | C145 | C422 | F144AP |
|  |  |  |  |  | A188 | A714 | C188 | C424 |  |
|  |  |  |  |  | A708 | C109 | C190 | C426 |  |
|  |  |  |  |  | A710 | C135 | C420 | C650 |  |

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| Account Number and Title: | | | **520900** | **Contra Revenue for Services Provided** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D436 |  |  |  | D402R | F336 | H301 |  |  |

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| Account Number and Title: | | | **531000** | **Interest Revenue - Other** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 | H301 |  |  |  | A186 | C141 | C402 | C422 |  |
|  |  |  |  |  | A188 | C145 | C404AP | C438 |  |
|  |  |  |  |  | C109 | C154 | C416 | E121 |  |
|  |  |  |  |  | C135 | C188 | C420 | F144AP |  |

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| Account Number and Title: | | | **531100** | **Interest Revenue - Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C455 | C611 | E117R | H301 |  | A186 | C135 | C416 | C603 | E113 |
| C605 | C619 | F336 |  |  | A188 | C141 | C418 | C607 | E117 |
|  |  |  |  |  | A250 | C145 | C419 | C621 | E119 |
|  |  |  |  |  | A251 | C154 | C420 | C624 | F144AP |
|  |  |  |  |  | B144 | C188 | C422 | C784 |  |
|  |  |  |  |  | B153 | C402 | C423 | D612 |  |
|  |  |  |  |  | C109 | C404AP | C450 | D614 |  |

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| Account Number and Title: | | | **531200** | **Interest Revenue - Loans Receivable/Uninvested Funds** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 | H301 |  |  |  | A186 | C135 | C154 | C416 | C436 |
|  |  |  |  |  | A188 | C141 | C188 | C420 | C437AP |
|  |  |  |  |  | C107 | C145 | C402 | C422 | F144AP |
|  |  |  |  |  | C109 | C148 | C404AP | C435 |  |

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| Account Number and Title: | | | **531300** | **Interest Revenue - Subsidy Amortization** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | E118 |  |  |  |  |

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| Account Number and Title: | | | **531400** | **Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | C145 |  |  |  |  |

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| Account Number and Title: | | | **531500** | **Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 |  |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **531700** | **Contra Revenue for Interest Revenue - Loans Receivable** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D436 | D438 |  | D402R | F336 | H301 |  |  |

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| Account Number and Title: | | | **531800** | **Contra Revenue for Interest Revenue - Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C603 | C621 | D424 | D438 |  | C605 | C619 | F336 |  |  |
| C607 | D402 | D436 | E205 |  | C611 | D402R | H301 |  |  |

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| Account Number and Title: | | | **531900** | **Contra Revenue for Interest Revenue - Other** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D436 | D438 |  | D402R | F336 | H301 |  |  |

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| Account Number and Title: | | | **532000** | **Penalties and Fines Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 | H301 |  |  |  | A186 | C135 | C402 | C420 |  |
|  |  |  |  |  | A188 | C141 | C404AP | C422 |  |
|  |  |  |  |  | C109 | C188 | C416 | F144AP |  |

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| Account Number and Title: | | | **532400** | **Contra Revenue for Penalties and Fines** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D424 | D436 | D438 |  |  | F336 | H301 |  |  |  |

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| Account Number and Title: | | | **532500** | **Administrative Fees Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 | H301 |  |  |  | A186 | C135 | C188 | C416 | F144AP |
|  |  |  |  |  | A188 | C141 | C402 | C420 |  |
|  |  |  |  |  | C109 | C145 | C404AP | C422 |  |

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| Account Number and Title: | | | **532900** | **Contra Revenue for Administrative Fees** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D436 | D438 |  | D402R | F336 | H301 |  |  |

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| Account Number and Title: | | | **540000** | **Funded Benefit Program Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 | H301 |  |  |  | A186 | C109 | C416 | C422 |  |
|  |  |  |  |  | A715 | C190 | C420 | F144AP |  |

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| Account Number and Title: | | | **540500** | **Unfunded FECA Benefit Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | C421 |  |  |  |  |

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| Account Number and Title: | | | **540600** | **Contra Revenue for Unfunded FECA Benefit Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **540900** | **Contra Revenue for Funded Benefit Program Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D436 | D438 |  |  | D402R | F336 | H301 |  |  |

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| Account Number and Title: | | | **550000** | **Insurance and Guarantee Premium Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 | H301 |  |  |  | C109 | C420 | C422 | C424 | F144AP |

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| Account Number and Title: | | | **550900** | **Contra Revenue for Insurance and Guarantee Premium Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D436 | D438 |  |  | D402R | F336 | H301 |  |  |

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| Account Number and Title: | | | **560000** | **Donated Revenue - Financial Resources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 | H301 |  |  |  | A186 | C135 | C158 | C402 | C420 |
|  |  |  |  |  | A188 | C141 | C192 | C404AP | F144AP |

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| Account Number and Title: | | | **560900** | **Contra Revenue for Donations - Financial Resources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D436 | D438 |  |  | D402R | F336 | H301 |  |  |

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| Account Number and Title: | | | **561000** | **Donated Revenue - Non-Financial Resources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 | H301 |  |  |  | C102 | C164 |  |  |  |

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| Account Number and Title: | | | **561900** | **Contra Donated Revenue - Nonfinancial Resources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D436 | D438 |  |  | D402R | F336 | H301 |  |  |

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| Account Number and Title: | | | **564000** | **Forfeiture Revenue - Cash and Cash Equivalents** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A186 | C172 | C174 | D554 |  |

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| Account Number and Title: | | | **564900** | **Contra Forfeiture Revenue - Cash and Cash Equivalents** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 |  |  |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **565000** | **Forfeiture Revenue - Forfeitures of Property** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A186 | C636 | D554 | D558 |  |

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| Account Number and Title: | | | **565900** | **Contra Forfeiture Revenue - Forfeitures of Property** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 |  |  |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **570000** | **Expended Appropriations - Used - Accrued** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B235 | C134R | C138R | D108R | F128R | A146AP | B122AP | B418AP | C408AP | E104AP |
| B450R | C136R | C139R | D110R | F148R | A202AP | B130AP | B428AP | D106AP | E106AP |
| C132R | C137R | D102R | D618R | F336 | A514AP | B134 | B430AP | D107AP | E108AP |
|  |  |  |  |  | B102AP | B202AP | B436AP | D114AP | E109AP |
|  |  |  |  |  | B105AP | B402AP | B438AP | D126AP | E204AP |
|  |  |  |  |  | B106AP | B406AP | B452AP | D134AP | E412AP |
|  |  |  |  |  | B107AP | B412AP | B604AP | D626AP |  |
|  |  |  |  |  | B109AP | B416AP | C136AP | E102AP |  |

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| Account Number and Title: | | | **570010** | **Expended Appropriations - Disbursed** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | B234 | B235 |  |  |  |

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| Account Number and Title: | | | **570500** | **Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310R | D312R | F336 |  |  | D304 | D306AP | D308AP |  |  |

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| Account Number and Title: | | | **570800** | **Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310R | D312R | F336 |  |  | D304 | D306AP | D308AP |  |  |

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| Account Number and Title: | | | **570900** | **Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D310R | D312R | F336 |  |  | D302 | D306AP | D308AP |  |  |

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| Account Number and Title: | | | **571300** | **Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | C133 |  |  |  |  |

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| Account Number and Title: | | | **572000** | **Financing Sources Transferred In Without Reimbursement** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| E610 | F336 |  |  |  | A550 | E606 | E608 |  |  |

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| Account Number and Title: | | | **573000** | **Financing Sources Transferred Out Without Reimbursement** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A548 | E510 | E512 |  |  | E514 | F336 |  |  |  |

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| Account Number and Title: | | | **573500** | **Appropriated Dedicated Collections to be Transferred In** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | A184 |  |  |  |  |

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| Account Number and Title: | | | **573600** | **Appropriated Dedicated Collections to be Transferred Out** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A556 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **574000** | **Appropriated Dedicated Collections Transferred In** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A133AP | A184 | A185 | A189AP |  |

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| Account Number and Title: | | | **574500** | **Appropriated Dedicated Collections Transferred Out** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A133 | A183 | A185AP | A189 | F146 | F336 |  |  |  |  |

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| Account Number and Title: | | | **575000** | **Expenditure Financing Sources - Transfers-In** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A456 | A499 | D144R | F336 |  | A458 | A510 | C109 | C415 |  |
|  |  |  |  |  | A498 | A511 | C403 | D144 |  |

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| Account Number and Title: | | | **575500** | **Non-Expenditure Financing Sources - Transfers-In - Other** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A135AP | A518 | A542 | F123AP |  | A161 | A410 | A450 | A482 | A532 |
| A422 | A519 | A546 | F336 |  | A167 | A416 | A454 | A508 |  |
|  |  |  |  |  | A171 | A420 | A462 | A516 |  |
|  |  |  |  |  | A173 | A438 | A467 | A528 |  |
|  |  |  |  |  | A177 | A446 | A474 | A531 |  |

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| Account Number and Title: | | | **575600** | **Non-Expenditure Financing Sources - Transfers-In - Capital Transfers** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | C196 | E516 |  |  |  |

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| Account Number and Title: | | | **576000** | **Expenditure Financing Sources - Transfers-Out** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A500 | A512 | A514 |  |  | A500R | D141 | D142 | F123AP | F336 |
| A501 | A513 | D140 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **576500** | **Non-Expenditure Financing Sources - Transfers-Out - Other** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A134 | A406 | A442 | A486 | F121 | A424 | A523 | A540 | F336 |  |
| A145 | A414 | A452 | A488 |  | A522 | A530R | A544 |  |  |
| A163 | A426 | A466 | A520 |  |  |  |  |  |  |
| A165 | A430 | A469 | A530 |  |  |  |  |  |  |
| A179 | A434 | A478 | A534 |  |  |  |  |  |  |

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| Account Number and Title: | | | **576600** | **Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A143 | B111 | B139 |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **577500** | **Non-Budgetary Financing Sources Transferred In** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | C155 | C420 | E604 | F144AP |  |

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| Account Number and Title: | | | **577600** | **Non-Budgetary Financing Sources Transferred Out** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D148 | D149AP | E508 | E509 |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **578000** | **Imputed Financing Sources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | E402 |  |  |  |  |

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| Account Number and Title: | | | **579000** | **Other Financing Sources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | C119 | C145 | C430 |  |  |

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| Account Number and Title: | | | **579100** | **Adjustment to Financing Sources - Credit Reform** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A202AP | A208 | D147AP | D150 |  | A206 | D147 | D149 | D150AP |  |
| A204 | D146 | D149AP | F336 |  |  |  |  |  |  |

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| Account Number and Title: | | | **579200** | **Financing Sources To Be Transferred Out - Contingent Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B425 |  |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **579500** | **Seigniorage** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | C145 |  |  |  |  |

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| Account Number and Title: | | | **580000** | **Tax Revenue Collected - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A186 | C135 | C143AP |  |  |
|  |  |  |  |  | A188 | C141 | D586 |  |  |

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| Account Number and Title: | | | **580100** | **Tax Revenue Collected - Individual** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A188 | C135 | C141 | C143AP | D586 |

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| Account Number and Title: | | | **580200** | **Tax Revenue Collected - Corporate** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A188 | C135 | C141 | C143AP | D586 |

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| Account Number and Title: | | | **580300** | **Tax Revenue Collected - Unemployment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A188 | C135 | C141 | C143AP | D586 |

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| Account Number and Title: | | | **580400** | **Tax Revenue Collected - Excise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A188 | C135 | C141 | C143AP | D586 |

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| Account Number and Title: | | | **580500** | **Tax Revenue Collected - Estate and Gift** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A188 | C135 | C141 | C143AP | D586 |

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| Account Number and Title: | | | **580600** | **Tax Revenue Collected - Customs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A188 | C135 | C141 | C143AP | D586 |

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| Account Number and Title: | | | **582000** | **Tax Revenue Accrual Adjustment - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C143AP | D586 | F336 |  |  | C402 | C404AP | C422 |  |  |

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| Account Number and Title: | | | **582100** | **Tax Revenue Accrual Adjustment - Individual** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C143AP | D586 | F336 |  |  | C402 | C404AP | C422 |  |  |

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| Account Number and Title: | | | **582200** | **Tax Revenue Accrual Adjustment - Corporate** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C143AP | D586 | F336 |  |  | C402 | C404AP | C422 |  |  |

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| Account Number and Title: | | | **582300** | **Tax Revenue Accrual Adjustment - Unemployment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C143AP | D586 | F336 |  |  | C402 | C404AP | C422 |  |  |

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| Account Number and Title: | | | **582400** | **Tax Revenue Accrual Adjustment - Excise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C143AP | D586 | F336 |  |  | C402 | C404AP | C422 |  |  |

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| Account Number and Title: | | | **582500** | **Tax Revenue Accrual Adjustment - Estate and Gift** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C143AP | D586 | F336 |  |  | C402 | C404AP | C422 |  |  |

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| Account Number and Title: | | | **582600** | **Tax Revenue Accrual Adjustment - Customs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C143AP | D586 | F336 |  |  | C402 | C404AP | C422 |  |  |

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| Account Number and Title: | | | **583000** | **Contra Revenue for Taxes - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D438 |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **583100** | **Contra Revenue for Taxes - Individual** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D438 |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **583200** | **Contra Revenue for Taxes - Corporate** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D438 |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **583300** | **Contra Revenue for Taxes - Unemployment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D438 |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **583400** | **Contra Revenue for Taxes - Excise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D438 |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **583500** | **Contra Revenue for Taxes - Estate and Gift** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D438 |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **583600** | **Contra Revenue for Taxes - Customs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D438 |  |  | D402R | F336 |  |  |  |

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| Account Number and Title: | | | **589000** | **Tax Revenue Refunds - Not Otherwise Classified** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B118 | B416 |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **589100** | **Tax Revenue Refunds - Individual** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B118 | B416 |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **589200** | **Tax Revenue Refunds - Corporate** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B118 | B416 |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **589300** | **Tax Revenue Refunds - Unemployment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B118 | B416 |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **589400** | **Tax Revenue Refunds - Excise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B118 | B416 |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **589500** | **Tax Revenue Refunds - Estate and Gift** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B118 | B416 |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **589600** | **Tax Revenue Refunds - Customs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B118 | B416 |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **590000** | **Other Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F144 | F336 | H301 |  |  | A186 | C135 | C402 | C422 |  |
|  |  |  |  |  | A188 | C141 | C404AP | C424 |  |
|  |  |  |  |  | B200 | C145 | C416 | C630 |  |
|  |  |  |  |  | C109 | C188 | C420 | F144AP |  |

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| Account Number and Title: | | | **590900** | **Contra Revenue for Other Revenue** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D402 | D424 | D436 | D438 |  | D402R | F336 | H301 |  |  |

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| Account Number and Title: | | | **591900** | **Revenue and Other Financing Sources - Cancellations** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F119 | F120 | F122 | F128AP |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **592100** | **Valuation Change in Investments - Exchange Stabilization Fund (ESF)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D579R | F336 |  |  |  | D579 |  |  |  |  |

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| Account Number and Title: | | | **592200** | **Valuation Change in Investments for Federal Government Sponsored Enterprise** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D503R | F336 |  |  |  | D503 |  |  |  |  |

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| Account Number and Title: | | | **592300** | **Valuation Change in Investments - Beneficial Interest in Trust** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D503R | F336 |  |  |  | C135 | C141 | D503 |  |  |

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| Account Number and Title: | | | **599000** | **Collections for Others - Statement of Custodial Activity** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C141AP | C142 | C143AP | D584 |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **599100** | **Accrued Collections for Others - Statement of Custodial Activity** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C402AP | C404 |  |  |  | C143AP | D422 | D424AP | D584 | F336 |

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| Account Number and Title: | | | **599300** | **Offset to Non-Entity Collections - Statement of Changes in Net Position** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C143AP | C146AP | C196AP | D585 |  | F336 |  |  |  |  |
| C145AP | C147 | D503AP |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **599400** | **Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C403AP | C405 | C420AP | E516AP | F336 | C143AP | C196AP | D585 |  |  |
|  |  |  |  |  | C146AP | D420R | F336 |  |  |

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| Account Number and Title: | | | **599700** | **Financing Sources Transferred In From Custodial Statement Collections** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | A212 | C109 | C189 |  |  |

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| Account Number and Title: | | | **599800** | **Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A210 |  |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **610000** | **Operating Expenses/Program Costs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A146 | B107 | B436 | D107 | E104 | C132 | C139AP | D308AP | E114 | F336 |
| A514 | B138 | B444 | D126 | E108 | C134 | D102 | D582 | E116 | H300 |
| B102 | B154 | B604 | D134 | E204AP | C136AP | D108 | E110 | E414 |  |
| B104 | B402 | B606 | D510 | E412 | C138AP | D110 | E112 | F128 |  |
| B105 | B406 | C102 | D534 | E418 |  |  |  |  |  |
| B106 | B412 | D106 | E102 | E506 |  |  |  |  |  |

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| Account Number and Title: | | | **615000** | **Expensed Asset** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 |  |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **619000** | **Contra Bad Debt Expense - Incurred for Others** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **619900** | **Adjustment to Subsidy Expense** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | D112AP | D113 | D149AP | D150 |  |

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| Account Number and Title: | | | **631000** | **Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B109 | B418 |  |  |  | F336 | H300 |  |  |  |

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| Account Number and Title: | | | **632000** | **Interest Expenses on Securities** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B109 | B418 | E124 |  |  | E126 | F336 | H300 |  |  |

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| Account Number and Title: | | | **633000** | **Other Interest Expenses** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B109 | B416 | B418 | D612 | D614 | F336 | H300 |  |  |  |

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| Account Number and Title: | | | **633800** | **Remuneration Interest** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B210 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **634000** | **Interest Expense Accrued on the Liability for Loan Guarantees** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| E122 |  |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **640000** | **Benefit Expense** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402 | D106 | D126 | E104 |  | C132 | D108 | D308AP |  |  |
| B604 | D107 | D134 | E106 |  | D102 | D110 | F336 |  |  |

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| Account Number and Title: | | | **650000** | **Cost of Goods Sold** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C630 | C648 | D538 | E110 |  | B108AP | C134 | D102 | D566R | E116 |
| C642 | D106 | D566 | E114 |  | C132 | C414 | D308AP | E112 | F336 |
| C646 | D107 | E102 | E408 |  |  |  |  |  |  |

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| Account Number and Title: | | | **660000** | **Applied Overhead** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| E110 | E112 | E114 | E116 | F336 | D514 | E404 |  |  |  |

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| Account Number and Title: | | | **661000** | **Cost Capitalization Offset** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | D514 |  |  |  |  |

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| Account Number and Title: | | | **671000** | **Depreciation, Amortization, and Depletion** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| E120 |  |  |  |  | E110 | E114 | E404 |  |  |
|  |  |  |  |  | E112 | E116 | F336 |  |  |

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| Account Number and Title: | | | **672000** | **Bad Debt Expense** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D404 | D420 |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **673000** | **Imputed Costs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| E402 |  |  |  |  | F336 |  |  |  |  |

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| Account Number and Title: | | | **679000** | **Other Expenses Not Requiring Budgetary Resources** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B405 | C137 | D518 | D582 | E416 | B108AP | D128 | D566R | F336 |  |
| B424 | C138AP | D528 | E406 |  | B424R | D526 | D580 | H300 |  |
| C136AP | C139AP | D566 | E410 |  | C414 | D528R | E109R |  |  |

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| Account Number and Title: | | | **679500** | **Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F336 |  |  |  |  | B407 |  |  |  |  |

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| Account Number and Title: | | | **680000** | **Future Funded Expenses** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B420 | D112AP | F130 |  |  | B105 | B436 | D146 | F336 |  |
| B424 | D113 | F336 |  |  | B424R | D145 | D147AP | H300 |  |

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| Account Number and Title: | | | **685000** | **Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B422 |  |  |  |  | F336 | H300 |  |  |  |

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| Account Number and Title: | | | **690000** | **Non-Production Costs** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B102 | B406 | B604 | D107 | E102 | B108AP | C134 | D102 | D110 | F336 |
| B402 | B436 | D106 | D134 |  | C132 | C414 | D108 | D308AP | H300 |

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| Account Number and Title: | | | **711000** | **Gains on Disposition of Assets - Other** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F338 | H301 |  |  |  | C161 | C615 | C628 | C644 | C648 |
|  |  |  |  |  | C610 | C626 | C632 | C646 | E602 |

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| Account Number and Title: | | | **711100** | **Gains on Disposition of Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F338 | H301 |  |  |  | C602 | C608 | C622 | C702 | C752 |
|  |  |  |  |  | C606 | C618 | C624 | C706 | C753 |

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| Account Number and Title: | | | **711200** | **Gains on Disposition of Borrowings** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F338 | H301 |  |  |  | B121AP | B131 | B135 |  |  |

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| Account Number and Title: | | | **717100** | **Gains on Changes in Long-Term Assumptions - From Experience** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F338 |  |  |  |  | D570 |  |  |  |  |

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| Account Number and Title: | | | **717200** | **Losses on Changes in Long-Term Assumptions - From Experience** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D571 |  |  |  |  | F340 |  |  |  |  |

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| Account Number and Title: | | | **718000** | **Unrealized Gains** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F338 | H301 |  |  |  | D589 |  |  |  |  |

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| Account Number and Title: | | | **718100** | **Unrealized Gain - Exchange Stabilization Fund (ESF)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | D592 |  |  |  |  |

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| Account Number and Title: | | | **719000** | **Other Gains** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F338 | H301 |  |  |  | A208 | C613 | D574 | D578 | D610 |
|  |  |  |  |  | B450 | D569 | D575 | D604 | D618 |

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| Account Number and Title: | | | **719090** | **Gains on International Monetary Fund Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | H438 | H446 |  |  |  |

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| Account Number and Title: | | | **719100** | **Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
|  |  |  |  |  | D612 | D614 |  |  |  |

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| Account Number and Title: | | | **721000** | **Losses on Disposition of Assets - Other** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C161 | C615 | C634 | C648 | E602 | F340 | H300 |  |  |  |
| C609 | C626 | C644 | D418 |  |  |  |  |  |  |
| C610 | C628 | C646 | E502 |  |  |  |  |  |  |

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| Account Number and Title: | | | **721100** | **Losses on Disposition of Investments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C602 | C608 | C622 | C704 | C754 | F340 | H300 |  |  |  |
| C604 | C618 | C624 | C708 | C755 |  |  |  |  |  |

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| Account Number and Title: | | | **721200** | **Losses on Disposition of Borrowings** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B121AP | B131 | B137 | C149 | C153 | F340 | H300 |  |  |  |

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| Account Number and Title: | | | **727100** | **Gains on Changes in Long-Term Assumptions** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F338 |  |  |  |  | D570 |  |  |  |  |

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| Account Number and Title: | | | **727200** | **Losses on Changes in Long-Term Assumptions** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D571 |  |  |  |  | F340 |  |  |  |  |

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| Account Number and Title: | | | **728000** | **Unrealized Losses** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D589 |  |  |  |  | F340 | H300 |  |  |  |

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| Account Number and Title: | | | **728100** | **Unrealized Losses - Exchange Stabilization Fund (ESF)** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D594 |  |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **729000** | **Other Losses** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| A206 | C194 | D548 | D573 | D626 | B424R | C137 | F340 | H300 |  |
| B108 | C613 | D564 | D576 |  |  |  |  |  |  |
| B424 | D523 | D568 | D606 |  |  |  |  |  |  |
| B452 | D542 | D572 | D608 |  |  |  |  |  |  |

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| Account Number and Title: | | | **729090** | **Losses on International Monetary Fund Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| H402 | H440 | H449 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **729100** | **Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D612 | D614 |  |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **729200** | **Other Losses From Impairment of Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C613 |  |  |  |  | F340 | H300 |  |  |  |

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| Account Number and Title: | | | **730000** | **Extraordinary Items** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D550 | F338 | H301 |  |  | F340 | H300 |  |  |  |

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| Account Number and Title: | | | **740000** | **Prior-Period Adjustments Due to Corrections of Errors** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D312 | F338 | H301 |  | D308 | D310 | F340 | H300 |  |

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| Account Number and Title: | | | **740100** | **Prior-Period Adjustments Due to Changes in Accounting Principles** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D532 | F338 |  |  | D308 | D310 | F340 | H300 |  |
| D312 | D536 | H301 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **740500** | **Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| D306 | D312 | F338 | H301 |  | D308 | D310 | F340 | H300 |  |

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| Account Number and Title: | | | **750000** | **Distribution of Income - Dividend** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C435AP | C437 |  |  |  | C149AP | C153AP | F125 | F340 |  |

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| Account Number and Title: | | | **760000** | **Changes in Actuarial Liability** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B426 | F338 |  |  |  | B426R | F340 |  |  |  |

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| Account Number and Title: | | | **801000** | **Guaranteed Loan Level** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| G102 |  |  |  |  | F344 | F352 |  |  |  |

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| Account Number and Title: | | | **801500** | **Guaranteed Loan Level - Unapportioned** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| G104 |  |  |  |  | G102 |  |  |  |  |

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| Account Number and Title: | | | **802000** | **Guaranteed Loan Level - Apportioned** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F346 | G106 |  |  |  | G104 |  |  |  |  |

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| Account Number and Title: | | | **804000** | **Guaranteed Loan Level - Used Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F344 |  |  |  |  | G106 |  |  |  |  |

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| Account Number and Title: | | | **804500** | **Guaranteed Loan Level - Unused Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F352 |  |  |  |  | F346 |  |  |  |  |

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| Account Number and Title: | | | **805000** | **Guaranteed Loan Principal Outstanding** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| G108 |  |  |  |  | G110 |  |  |  |  |

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| Account Number and Title: | | | **805300** | **Guaranteed Loan New Disbursements by Lender** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F348 |  |  |  |  | G108 |  |  |  |  |

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| Account Number and Title: | | | **806500** | **Guaranteed Loan Collections, Defaults, and Adjustments** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| G110 |  |  |  |  | F350 |  |  |  |  |

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| Account Number and Title: | | | **807000** | **Guaranteed Loan Cumulative Disbursements by Lenders** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F350 |  |  |  |  | F348 |  |  |  |  |

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| Account Number and Title: | | | **809100** | **Partial or Early Cancellation of Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| E204 |  |  |  |  | F301 | F390AP |  |  |  |

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| Account Number and Title: | | | **809200** | **Offset for Partial or Early Cancellation of Authority** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| F301 | F390AP |  |  |  | E204 |  |  |  |  |

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| Account Number and Title: | | | **880100** | **Offset for Purchases of Assets** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| C132R | C134R | C136R | C138R | F370 | B152AP | B430AP | D134AP | G122 |  |
|  |  |  |  |  | B402AP | B438AP | D514AP | G124 |  |
|  |  |  |  |  | B406AP | B604AP | G120 |  |  |

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| Account Number and Title: | | | **880200** | **Purchases of Property, Plant, and Equipment** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402AP | B604AP | D514AP |  |  | C132R | C134R | C136R | C138R | F370 |
| B406AP | D134AP | G120 |  |  |  |  |  |  |  |

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| Account Number and Title: | | | **880300** | **Purchases of Inventory and Related Property** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B402AP | B430AP | B604AP | D514AP |  | C132R | C134R | C136R | C138R | F370 |
| B406AP | B438AP | D134AP | G122 |  |  |  |  |  |  |

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| Account Number and Title: | | | **880400** | **Purchases of Assets - Other** | | | | | |
| **Debit** | | | | | **Credit** | | | | |
| B152AP | B406AP | D134AP | G124 |  | C132R | C134R | C136R | C138R | F370 |
| B402AP | B604AP | D514AP | G122 |  |  |  |  |  |  |